

# Executive Summary Report

## Characteristics-Based Market Adjustment for 2006 Assessment Roll

**Area Name / Number:** Laurelhurst & Windermere / Area 10

**Previous Physical Inspection:** 2005

**Improved Sales:**

Number of Sales: 308

Range of Sale Dates: 1/2003 - 12/2005

**Sales – Improved Valuation Change Summary**

	<b>Land</b>	<b>Imps</b>	<b>Total</b>	<b>Sale Price</b>	<b>Ratio</b>	<b>COV*</b>
<b>2005 Value</b>	\$385,100	\$351,000	\$736,100	\$775,200	95.0%	11.83%
<b>2006 Value</b>	\$399,700	\$365,400	\$765,100	\$775,200	98.7%	11.83%
<b>Change</b>	+\$14,600	+\$14,400	+\$29,000		+3.7%	0.00%
<b>% Change</b>	+3.8%	+4.1%	+3.9%		+3.9%	0.00%

\*COV is a measure of uniformity; the lower the number the better the uniformity.

Sales used in this analysis: All sales of one to three unit residences on residential lots which were verified as, or appeared to be market sales were considered for the analysis. Individual sales that were excluded are listed later in this report. Multi-parcel sales, multi-building sales, mobile home sales, and sales of new construction where less than a 100% complete house was assessed for 2005 or any existing residence where the data for 2005 is significantly different from the data for 2006 due to remodeling were also excluded. In addition, the summary above excludes sales of parcels that had improvement value of \$25,000 or less posted for the 2005 Assessment Roll. This also excludes previously vacant and destroyed property partial value accounts.

**Population - Improved Parcel Summary:**

	Land	Imps	Total
<b>2005 Value</b>	\$486,200	\$425,600	\$911,800
<b>2006 Value</b>	\$504,600	\$443,200	\$947,800
<b>Percent Change</b>	+3.8%	+4.1%	+3.9%

Number of one to three unit residences in the Population: 2299

**Summary of Findings:** The analysis for this area consisted of a general review of applicable characteristics such as grade, age, condition, stories, living area, views, waterfront, lot size, land problems and neighborhoods. The analysis results showed that the update formula needed to be an overall adjustment to assessment level in order to improve the uniformity of values throughout the area.

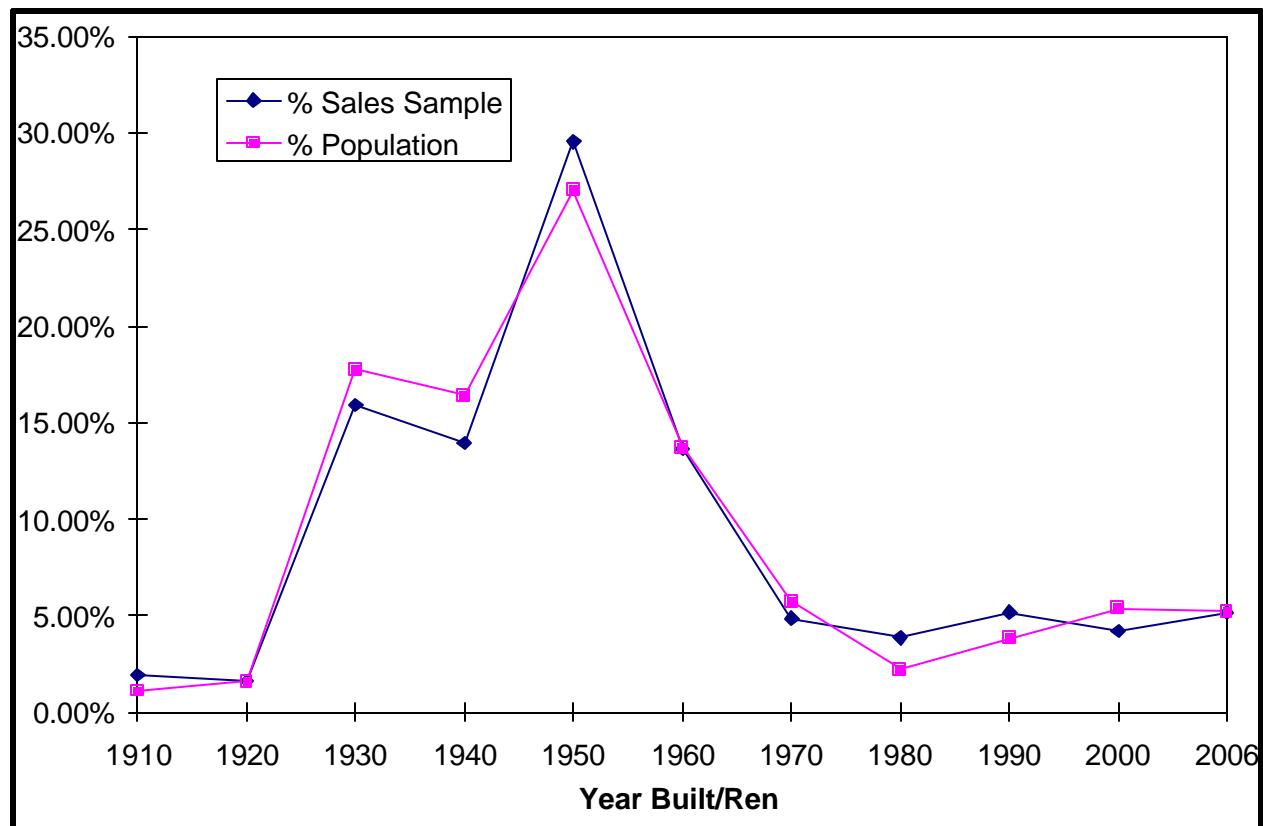
The formula adjusts for these differences thus improving equalization.

The Annual Update Values described in this report improve assessment levels, uniformity and equity. We recommend posting these values for the 2006 assessment roll.

### **Sales Sample Representation of Population - Year Built / Renovated**

<b>Sales Sample</b>		
Year Built/Ren	Frequency	% Sales Sample
1910	6	1.95%
1920	5	1.62%
1930	49	15.91%
1940	43	13.96%
1950	91	29.55%
1960	42	13.64%
1970	15	4.87%
1980	12	3.90%
1990	16	5.19%
2000	13	4.22%
2006	16	5.19%
	308	

<b>Population</b>		
Year Built/Ren	Frequency	% Population
1910	26	1.13%
1920	37	1.61%
1930	408	17.75%
1940	377	16.40%
1950	621	27.01%
1960	315	13.70%
1970	132	5.74%
1980	51	2.22%
1990	88	3.83%
2000	124	5.39%
2006	120	5.22%
	2299	

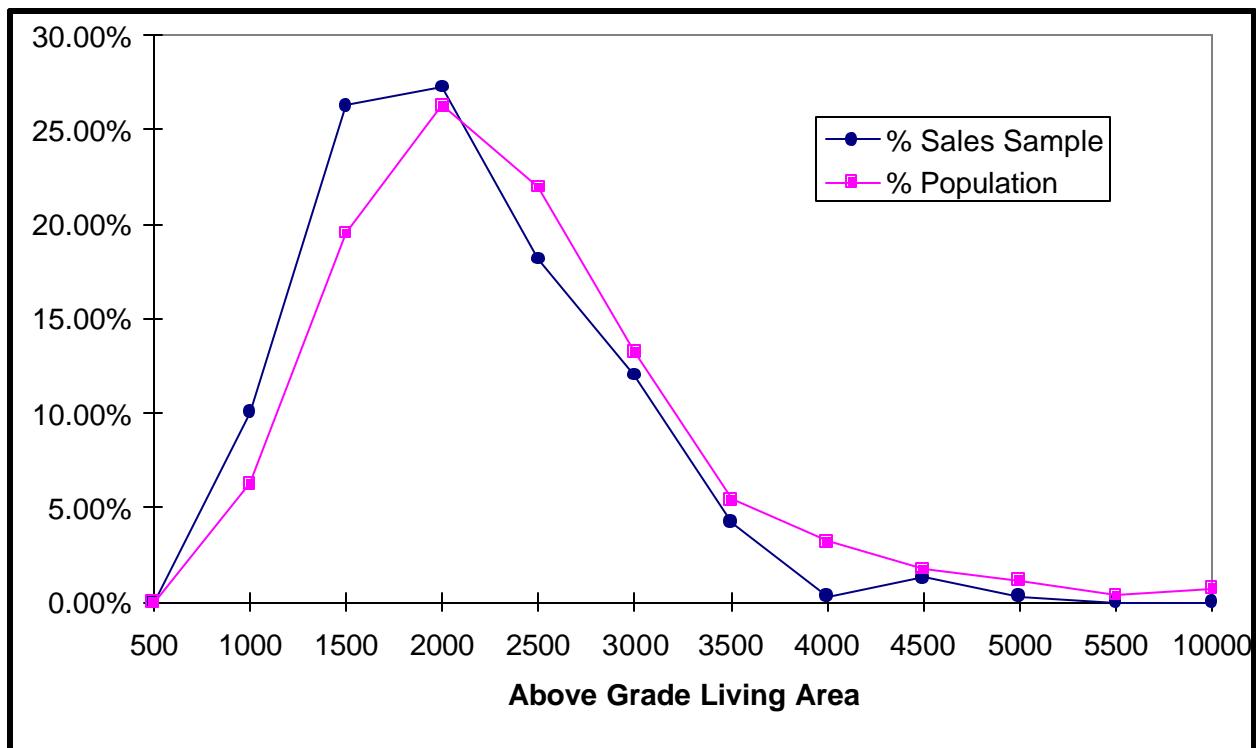


The sales sample frequency distribution follows the population distribution fairly close with regard to Year Built/Ren. This distribution is ideal for both accurate analysis and appraisals.

### **Sales Sample Representation of Population - Above Grade Living Area**

<b>Sales Sample</b>		
AGLA	Frequency	% Sales Sample
500	0	0.00%
1000	31	10.06%
1500	81	26.30%
2000	84	27.27%
2500	56	18.18%
3000	37	12.01%
3500	13	4.22%
4000	1	0.32%
4500	4	1.30%
5000	1	0.32%
5500	0	0.00%
10000	0	0.00%
		308

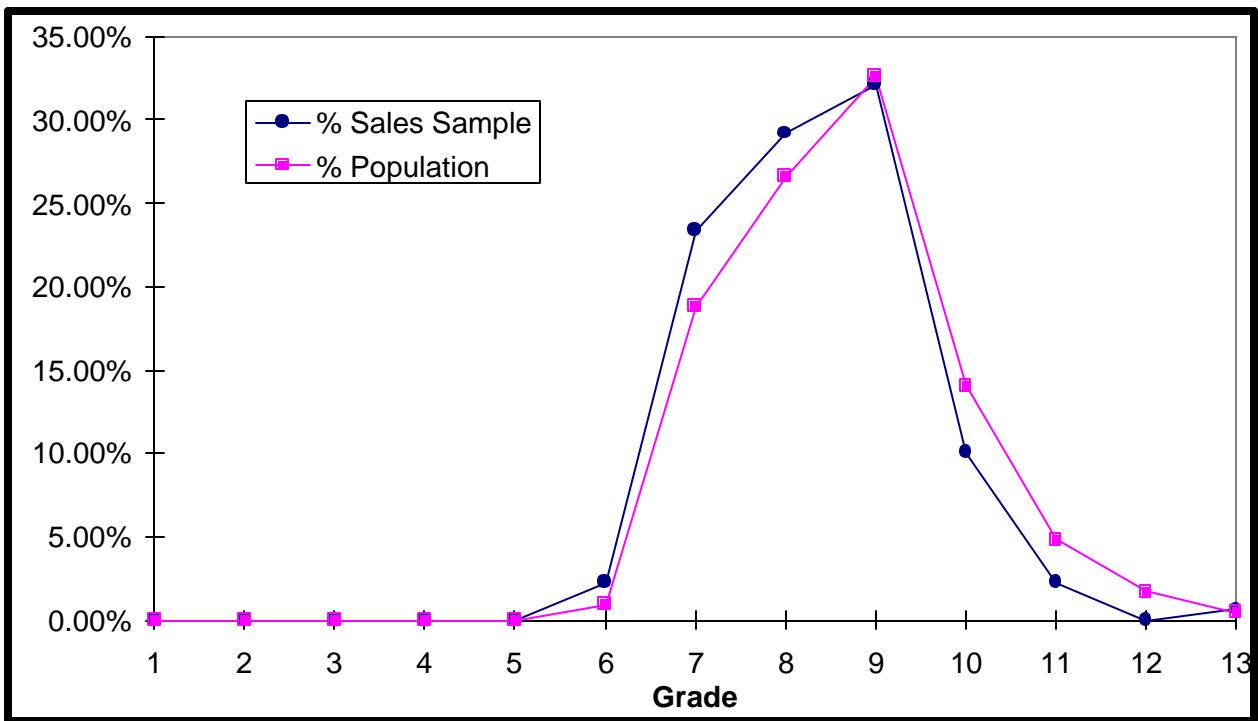
<b>Population</b>		
AGLA	Frequency	% Population
500	0	0.00%
1000	144	6.26%
1500	449	19.53%
2000	604	26.27%
2500	505	21.97%
3000	305	13.27%
3500	125	5.44%
4000	74	3.22%
4500	40	1.74%
5000	27	1.17%
5500	9	0.39%
10000	17	0.74%
		2299



The sales sample frequency distribution follows the population distribution somewhat closely with regard to Above Grade Living Area. This distribution is ideal for both accurate analysis and appraisals.

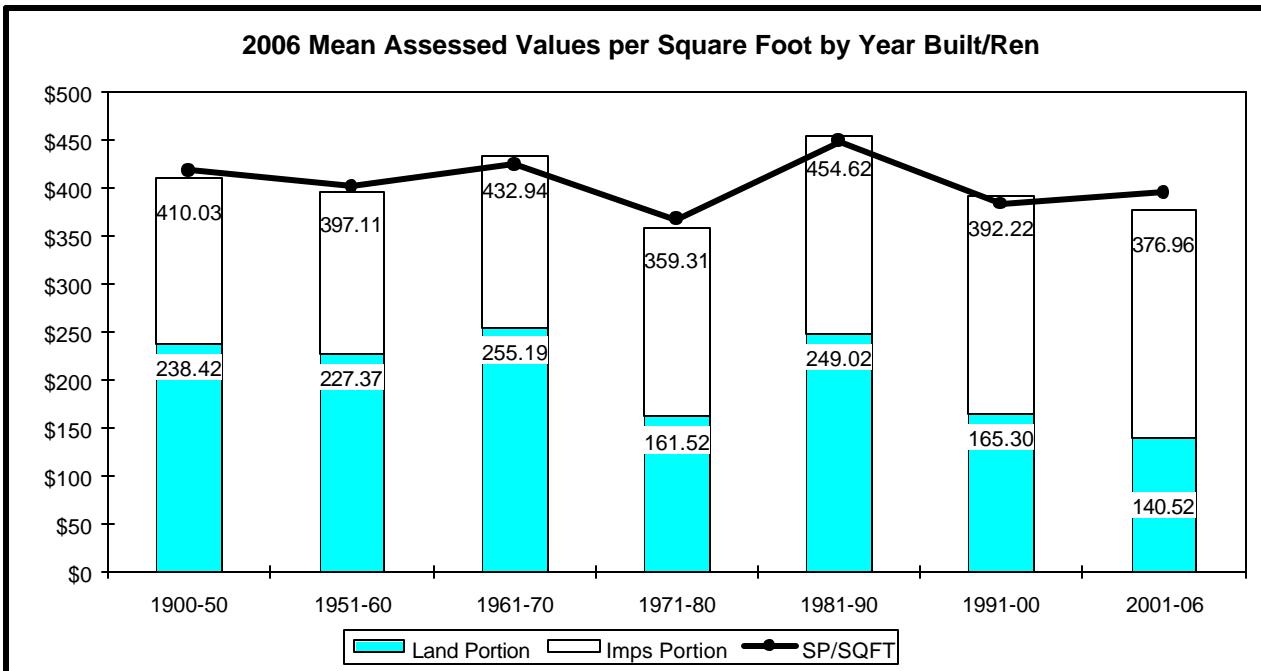
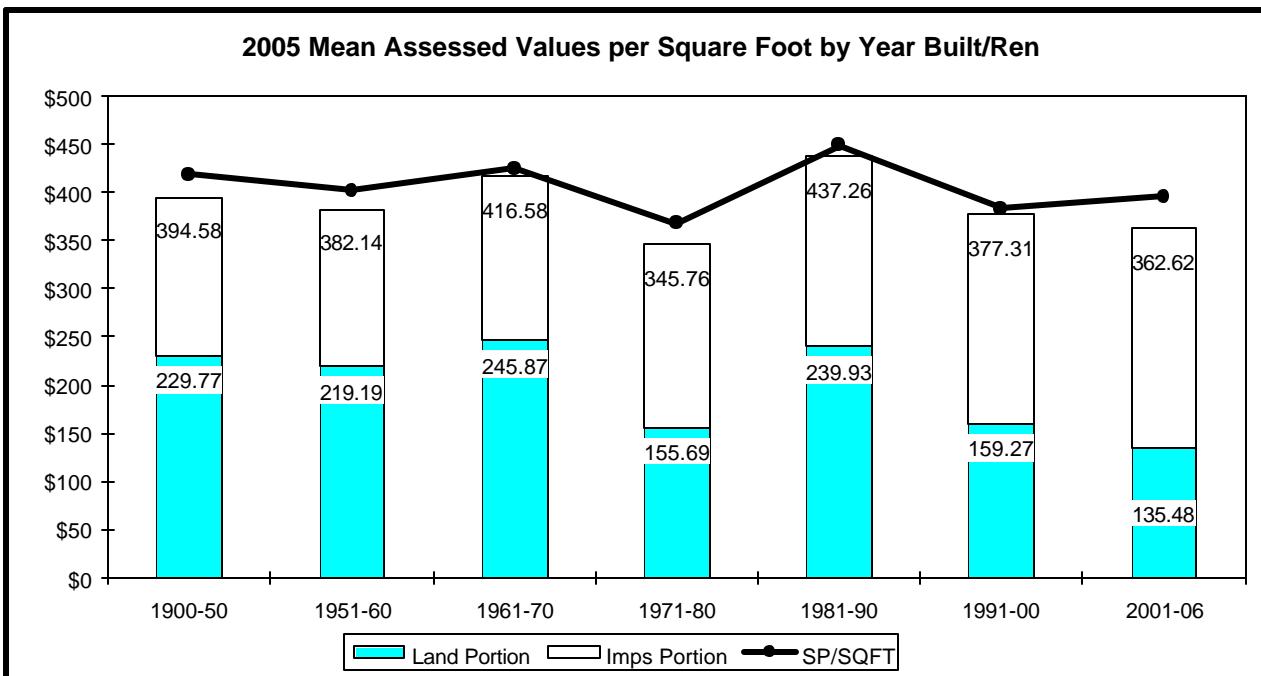
### **Sales Sample Representation of Population - Grade**

<b>Sales Sample</b>			<b>Population</b>		
Grade	Frequency	% Sales Sample	Grade	Frequency	% Population
1	0	0.00%	1	0	0.00%
2	0	0.00%	2	0	0.00%
3	0	0.00%	3	0	0.00%
4	0	0.00%	4	0	0.00%
5	0	0.00%	5	0	0.00%
6	7	2.27%	6	21	0.91%
7	72	23.38%	7	432	18.79%
8	90	29.22%	8	612	26.62%
9	99	32.14%	9	750	32.62%
10	31	10.06%	10	323	14.05%
11	7	2.27%	11	111	4.83%
12	0	0.00%	12	39	1.70%
13	2	0.65%	13	11	0.48%
	308			2299	



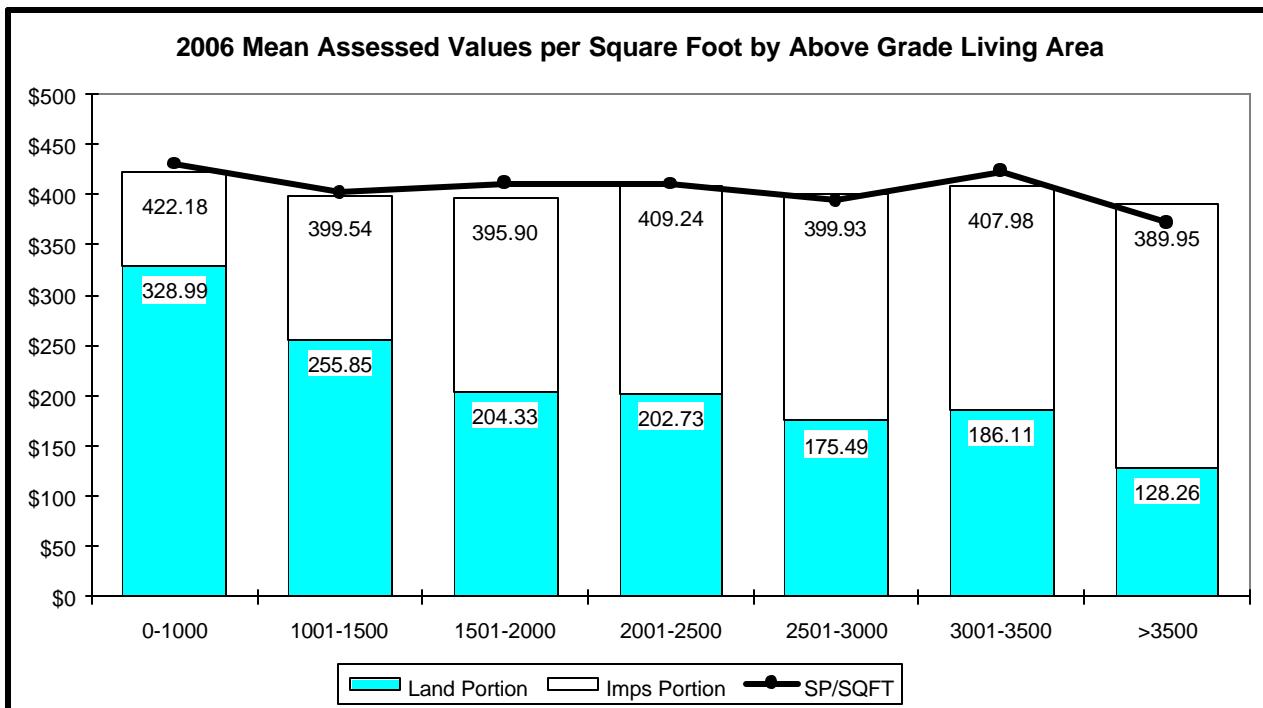
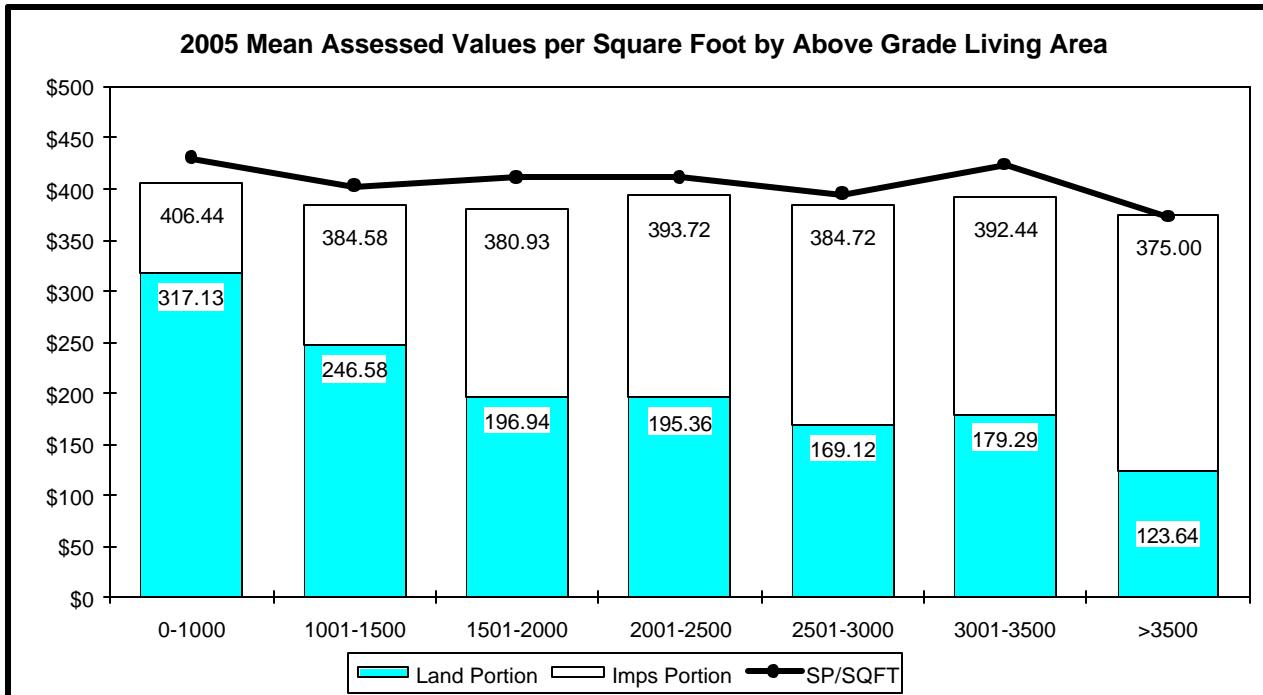
The sales sample frequency distribution follows the population distribution fairly close with regard to Building Grade. This distribution is ideal for both accurate analysis and appraisals.

**Comparison of 2005 and 2006 Per Square Foot Values  
By Year Built / Renovated**



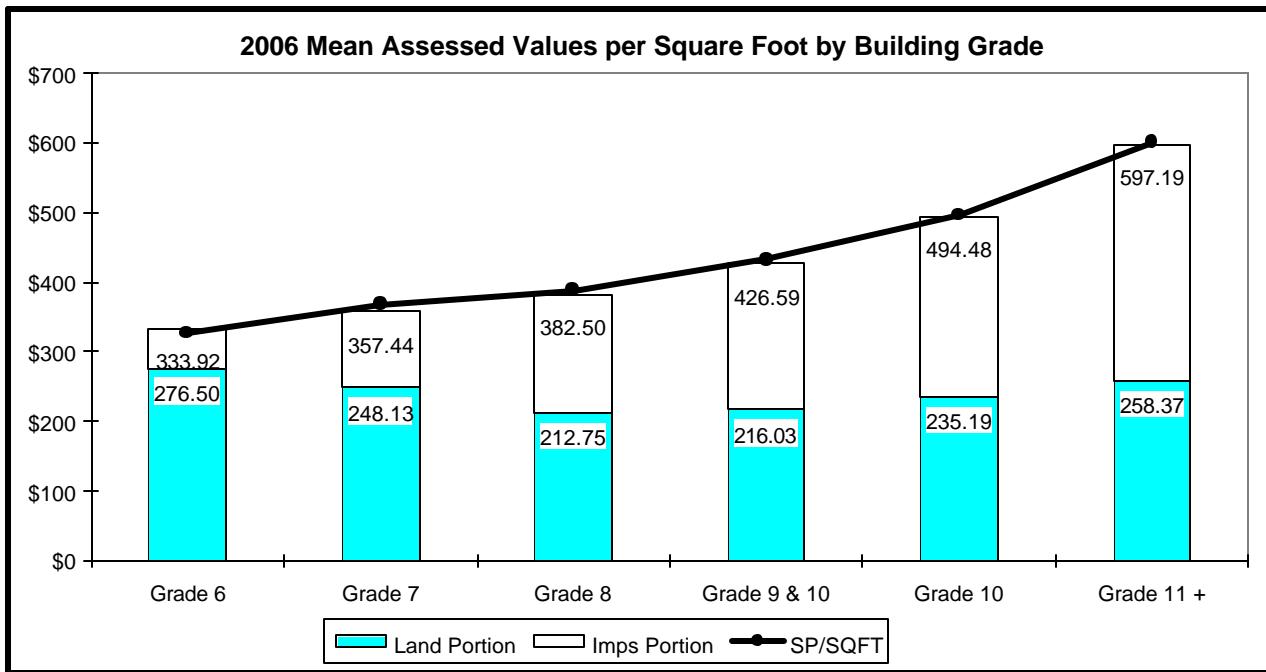
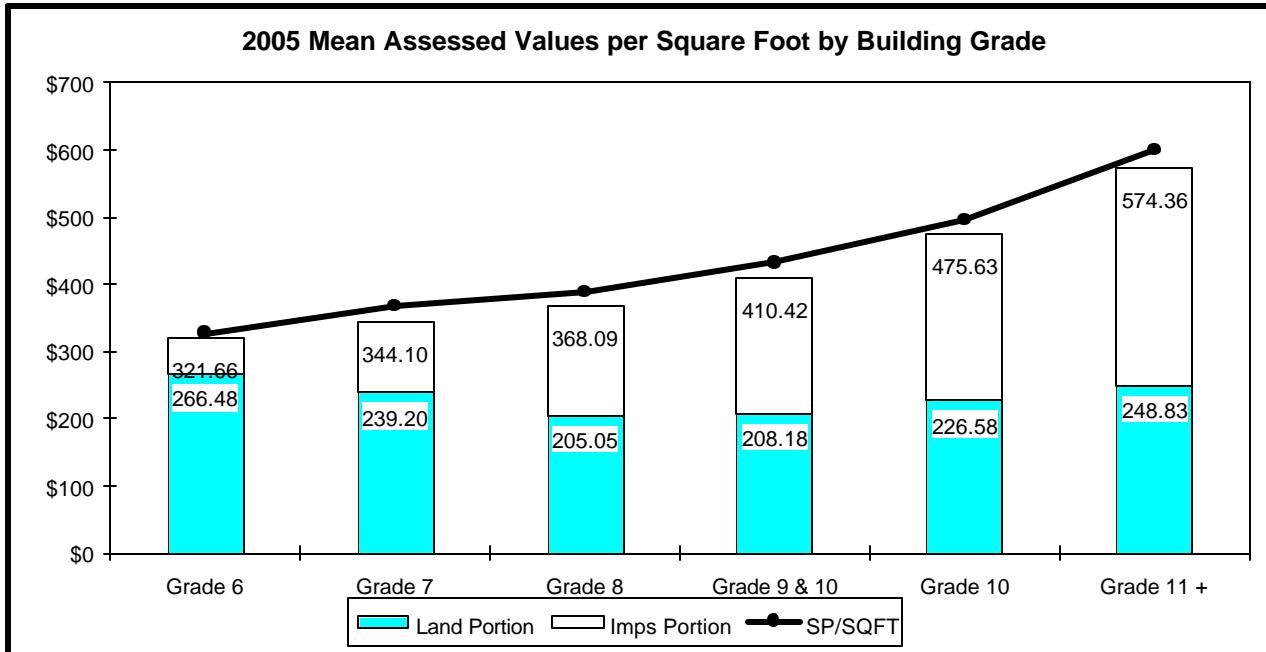
These charts show an improvement in assessment level and uniformity by Year Built/Renovated as a result of applying the 2006 recommended values. The values shown in the improvements portion of the chart represent the value for land and improvements.

**Comparison of 2005 and 2006 Per Square Foot Values  
By Above Grade Living Area**



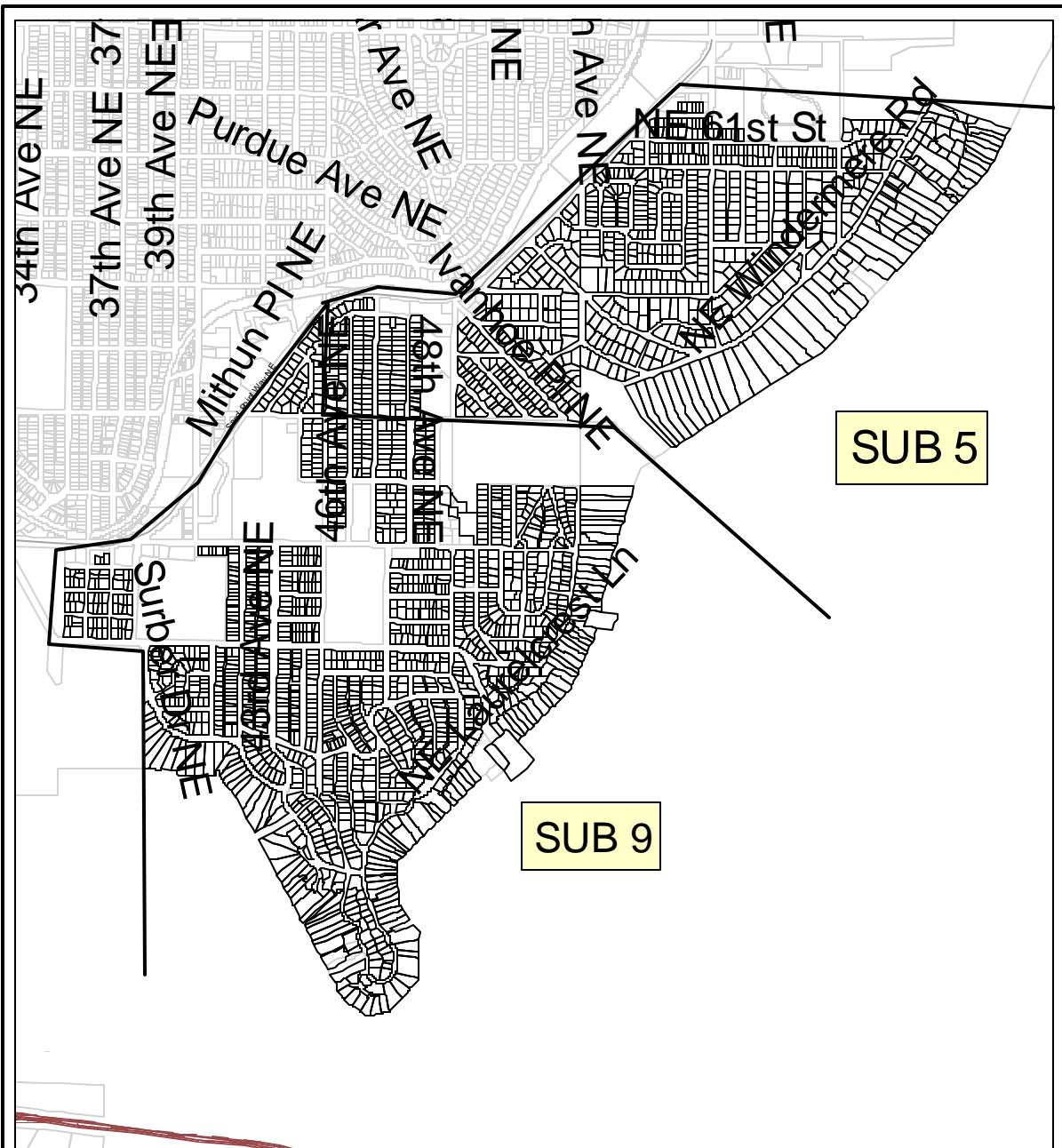
These charts clearly show an improvement in assessment level and uniformity by Above Grade Living Area as a result of applying the 2006 recommended values. The values shown in the improvements portion of the chart represent the value for land and improvements. There are only 14 sales of homes with more than 3000 SF of AGLA.

**Comparison of 2005 and 2006 Per Square Foot Values  
By Building Grade**



These charts clearly show an improvement in assessment level and uniformity by Building Grade as a result of applying the 2006 recommended values. The values shown in the improvements portion of the chart represent the value for land and improvements.

## Area 10 Map



## Area 10 Sub Areas

The information included on this map has been compiled by King County staff from a variety of sources and is subject to change without notice. King County makes no representations or warranties, express or implied, as to accuracy, completeness, timeliness, or rights to the use of such information.

King County shall not be liable for any general, special, indirect, incidental, or consequential damages including, but not limited to, damages for loss of profits resulting from the use or misuse of the information contained in this map.

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File Name: DP Project.mxd saved



May 3, 2005

0.06 0 0.06 0.12 0.18 0.24 Miles



Department of Assessments

### Legend

- Freeways
- Streets, primary

Area10-mapclass.shp

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# **Annual Update Process**

## **Data Utilized**

Available sales closed from 1/1/2003 through 12/31/2005 were considered in this analysis. The sales and population data were extracted from the King County Assessor's residential database.

## **Sales Screening for Improved Parcel Analysis**

Improved residential sales removal occurred for parcels meeting the following criteria:

1. Commercially zoned parcels
2. Vacant parcels
3. Mobile home parcels
4. Multi-parcel or multi-building sales
5. New construction where less than a 100% complete house was assessed for 2005
6. Existing residences where the data for 2005 is significantly different than the data for 2006 due to remodeling
7. Parcels with improvements value, but no building characteristics
8. Others as identified in the sales deleted list

See the attached *Improved Sales Used in this Annual Update Analysis* and *Improved Sales Removed from this Annual Update Analysis* at the end of this report for more detailed information.

## **Land update**

There were not enough vacant upland or waterfront land sales to derive a market adjustment based only on vacant land sales. Based on the total percentage change indicated by the sales sample, a market adjustment for upland and waterfront values was derived. This resulted in an overall 3.8% increase in land assessments in the area for the 2006 Assessment Year. The formula is:

$$\text{2006 Land Value} = \text{2005 Land Value} \times 1.039, \text{ with the result rounded down to the next \$1,000.}$$

## **Improved Parcel Update**

The analysis for this area consisted of a general review of applicable characteristics such as grade, age, condition, stories, living areas, views, waterfront, lot size, land problems and neighborhoods. Upon completion of the initial review, characteristics that indicated an area of possible adjustment were further analyzed using NCSS Statistical Software diagnostic and regression tools in conjunction with Microsoft Excel.

With the exception of real property mobile home parcels & parcels with "accessory only" improvements, the total assessed values on all improved parcels were based on the analysis of the 308 usable residential sales in the area.

The chosen adjustment model was developed using multiple regression. The 2005 assessment ratio (Assessed Value divided by Sale Price) was the dependent variable.

### ***Improved Parcel Update (continued)***

The analysis results showed that the update formula needed to be an overall adjustment to assessment level in order to improve the uniformity of values throughout the area.

The derived adjustment formula is:

$$\text{2006 Total Value} = \text{2005 Total Value} / .96153846$$

The resulting total value is rounded down to the next \$1,000, *then*:

$$\text{2006 Improvements Value} = \text{2006 Total Value} \text{ minus } \text{2006 Land Value}$$

An explanatory adjustment table is included in this report.

- Other:
- \*If multiple houses exist on a parcel, the total % change indicated by the sales sample is used to arrive at new total value (Previous Total Value \* 1.04)–New Land Value = New Improvement Value.
  - \*If a house and mobile home exist, the formula derived from the house is used to arrive at new total value.
  - \*If “accessory improvements only”, the total % change as indicated by the sales sample is used to arrive at a new land value. ((Previous Land Value \* 1.039) + (Previous Improvement Value)).
  - \*If vacant parcels (no improvement value) only the land adjustment applies.
  - \*If land or improvement values are \$25,000 or less, there is no change from previous value. (Previous Land value \* 1.00 Or Previous Improvement value \* 1.00)
  - \*If a parcel is coded “non-perc” (sewer system=3), there is no change from previous land value.
  - \*If a parcel is coded sewer system public restricted, or water district private restricted, or water district public restricted, there is no change from previous land value.
  - \*If an improvement is coded “% net condition” or is in “poor” condition, there is no change from previous improvement value (only the land adjustment applies).
  - \*If residential properties exist on commercially zoned land, apply the model.

### ***Mobile Home Update***

There are no mobile homes in this area.

### ***Model Validation***

Ratio studies of assessments before and after this annual update are included later in this report. “Before and after” comparison graphs appear earlier in this report.

## **Area 10 Annual Update Model Adjustments**

**2006 Total Value = 2005 Total Value + Overall +/- Characteristic Adjustments as Apply Below**

Due to rounding of the coefficient values used to develop the percentages and further rounding of the percentages in this table, the results you will obtain are an approximation of adjustment achieved in production.

### **Overall (if no other adjustments apply)**

4.00%

### **Comments**

The % adjustments shown are what would be applied in the absence of any other adjustments.

100% of the population of 1 to 3 Unit Residences in the area are adjusted by the overall alone.

## Area 10 Annual Update Ratio Confidence Intervals

These tables represent the percentage changes for specific characteristics.

A 2006 LOWER 95% C.L. greater than the overall weighted mean indicates that assessment levels may be relatively high. A 2006 UPPER 95% C.L. less than the overall weighted mean indicates that assessment levels may be relatively low. The overall 2006 weighted mean is .987.

The confidence interval for the arithmetic mean is used as an estimate for the weighted mean.

It is difficult to draw valid conclusions when the sales count is low.

Bldg Grade	Count	2005 Weighted Mean	2006 Weighted Mean	Percent Change	2006 Lower 95% C.L.	2006 Upper 95% C.L.
6	7	0.987	1.024	3.8%	0.953	1.095
7	72	0.939	0.975	3.9%	0.945	1.005
8	90	0.941	0.978	3.9%	0.950	1.006
9	99	0.954	0.992	3.9%	0.969	1.014
10	31	0.956	0.993	4.0%	0.960	1.027
>=11	9	0.955	0.993	4.0%	0.957	1.029
Year Built or Year Renovated	Count	2005 Weighted Mean	2006 Weighted Mean	Percent Change	2006 Lower 95% C.L.	2006 Upper 95% C.L.
1900-1940	103	0.939	0.976	3.9%	0.953	0.998
1941-1960	133	0.957	0.994	3.9%	0.973	1.015
1961-1980	27	0.960	0.998	3.9%	0.952	1.045
1981-1995	22	0.967	1.006	4.0%	0.962	1.049
>1995	23	0.939	0.976	4.0%	0.923	1.028
Condition	Count	2005 Weighted Mean	2006 Weighted Mean	Percent Change	2006 Lower 95% C.L.	2006 Upper 95% C.L.
Average	125	0.943	0.980	3.9%	0.959	1.001
Good	142	0.961	0.999	3.9%	0.979	1.019
Very Good	41	0.940	0.977	4.0%	0.943	1.010
Stories	Count	2005 Weighted Mean	2006 Weighted Mean	Percent Change	2006 Lower 95% C.L.	2006 Upper 95% C.L.
1	145	0.946	0.983	3.9%	0.963	1.003
1.5	61	0.947	0.984	3.9%	0.951	1.017
2	94	0.955	0.992	4.0%	0.970	1.015
>2	8	0.947	0.984	4.0%	0.945	1.024
Above Grade Living Area	Count	2005 Weighted Mean	2006 Weighted Mean	Percent Change	2006 Lower 95% C.L.	2006 Upper 95% C.L.
<801	6	0.936	0.973	3.9%	0.804	1.143
0801-1000	25	0.949	0.986	3.9%	0.937	1.035
1001-1500	81	0.958	0.995	3.9%	0.967	1.023
1501-2000	84	0.924	0.961	3.9%	0.933	0.989
2001-2500	56	0.959	0.997	3.9%	0.970	1.023
2501-3000	37	0.976	1.015	4.0%	0.980	1.049
>3000	19	0.941	0.979	4.0%	0.935	1.022

## Area 10 Annual Update Ratio Confidence Intervals

These tables represent the percentage changes for specific characteristics.

A 2006 LOWER 95% C.L. greater than the overall weighted mean indicates that assessment levels may be relatively high. A 2006 UPPER 95% C.L. less than the overall weighted mean indicates that assessment levels may be relatively low. The overall 2006 weighted mean is .987.

The confidence interval for the arithmetic mean is used as an estimate for the weighted mean.

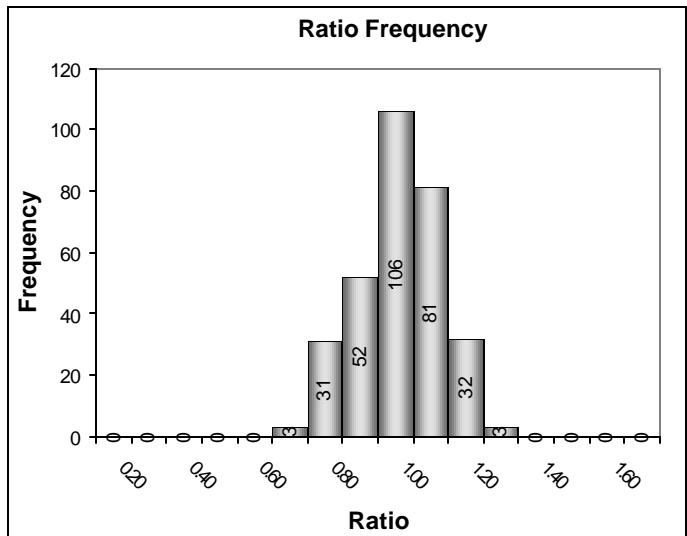
It is difficult to draw valid conclusions when the sales count is low.

View Y/N	Count	2005 Weighted Mean	2006 Weighted Mean	Percent Change	2006 Lower 95% C.L.	2006 Upper 95% C.L.
No	218	0.941	0.978	3.9%	0.961	0.994
Yes	90	0.962	1.000	4.0%	0.978	1.022
Wft Y/N	Count	2005 Weighted Mean	2006 Weighted Mean	Percent Change	2006 Lower 95% C.L.	2006 Upper 95% C.L.
No	300	0.947	0.984	3.9%	0.970	0.997
Yes	8	0.976	1.014	4.0%	0.947	1.082
Sub	Count	2005 Weighted Mean	2006 Weighted Mean	Percent Change	2006 Lower 95% C.L.	2006 Upper 95% C.L.
5	121	0.953	0.990	3.9%	0.969	1.012
9	187	0.948	0.985	4.0%	0.969	1.002
Lot Size	Count	2005 Weighted Mean	2006 Weighted Mean	Percent Change	2006 Lower 95% C.L.	2006 Upper 95% C.L.
<5000	65	0.958	0.995	3.9%	0.967	1.024
5000-5999	100	0.946	0.983	3.9%	0.958	1.007
6000-8499	82	0.940	0.977	3.9%	0.950	1.003
>=8500	61	0.955	0.993	4.0%	0.966	1.021

# Annual Update Ratio Study Report (Before)

## 2005 Assessments

<b>District/Team:</b> NW / Team 3	<b>Lien Date:</b> 01/01/2005	<b>Date of Report:</b> 7/24/2006	<b>Sales Dates:</b> 1/2003 - 12/2005
<b>Area</b> 10	<b>Appr ID:</b> DPAN	<b>Property Type:</b> 1 to 3 Unit Residences	<b>Adjusted for time?:</b> No
<b>SAMPLE STATISTICS</b>			
<b>Sample size (n)</b> 308 <b>Mean Assessed Value</b> 736,100 <b>Mean Sales Price</b> 775,200 <b>Standard Deviation AV</b> 487,903 <b>Standard Deviation SP</b> 514,386			
<b>ASSESSMENT LEVEL</b>			
<b>Arithmetic Mean Ratio</b> 0.959 <b>Median Ratio</b> 0.968 <b>Weighted Mean Ratio</b> 0.950			
<b>UNIFORMITY</b>			
<b>Lowest ratio</b> 0.680 <b>Highest ratio:</b> 1.223 <b>Coefficient of Dispersion</b> 9.33% <b>Standard Deviation</b> 0.113 <b>Coefficient of Variation</b> 11.83% <b>Price Related Differential (PRD)</b> 1.010			
<b>RELIABILITY</b>			
<b>95% Confidence: Median</b> Lower limit 0.949 Upper limit 0.983 <b>95% Confidence: Mean</b> Lower limit 0.946 Upper limit 0.972			
<b>SAMPLE SIZE EVALUATION</b>			
<b>N (population size)</b> 2299 <b>B (acceptable error - in decimal)</b> 0.05 <b>S (estimated from this sample)</b> 0.113 <b>Recommended minimum:</b> 21 Actual sample size: 308 <b>Conclusion:</b> OK			
<b>NORMALITY</b>			
<b>Binomial Test</b> # ratios below mean: 144 # ratios above mean: 164 Z: 1.140 <b>Conclusion:</b> Normal*			
<i>*i.e. no evidence of non-normality</i>			



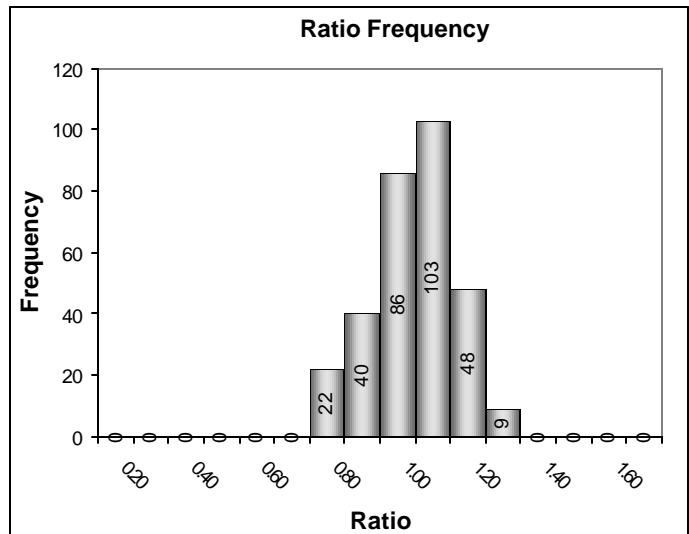
### COMMENTS:

1 to 3 Unit Residences throughout area 10

# Annual Update Ratio Study Report (After)

## 2006 Assessments

<b>District/Team:</b> NW / Team 3	<b>Lien Date:</b> 01/01/2006	<b>Date of Report:</b> 7/24/2006	<b>Sales Dates:</b> 1/2003 - 12/2005
<b>Area</b> 10	<b>Appr ID:</b> DPAN	<b>Property Type:</b> 1 to 3 Unit Residences	<b>Adjusted for time?:</b> No
<b>SAMPLE STATISTICS</b>			
<b>Sample size (n)</b> 308 <b>Mean Assessed Value</b> 765,100 <b>Mean Sales Price</b> 775,200 <b>Standard Deviation AV</b> 507,430 <b>Standard Deviation SP</b> 514,386			
<b>ASSESSMENT LEVEL</b>			
<b>Arithmetic Mean Ratio</b> 0.996 <b>Median Ratio</b> 1.006 <b>Weighted Mean Ratio</b> 0.987			
<b>UNIFORMITY</b>			
<b>Lowest ratio</b> 0.707 <b>Highest ratio:</b> 1.270 <b>Coefficient of Dispersion</b> 9.33% <b>Standard Deviation</b> 0.118 <b>Coefficient of Variation</b> 11.83% <b>Price Related Differential (PRD)</b> 1.010			
<b>RELIABILITY</b>			
<b>95% Confidence: Median</b> Lower limit 0.987 Upper limit 1.022 <b>95% Confidence: Mean</b> Lower limit 0.983 Upper limit 1.010			
<b>SAMPLE SIZE EVALUATION</b>			
<b>N (population size)</b> 2299 <b>B (acceptable error - in decimal)</b> 0.05 <b>S (estimated from this sample)</b> 0.118 <b>Recommended minimum:</b> 22 Actual sample size: 308 <b>Conclusion:</b> OK			
<b>NORMALITY</b>			
<b>Binomial Test</b> # ratios below mean: 144 # ratios above mean: 164 Z: 1.140 <b>Conclusion:</b> Normal*			
<i>*i.e. no evidence of non-normality</i>			



### COMMENTS:

1 to 3 Unit Residences throughout area 10

Assessment Level has been improved by application of the recommended values.

## **Glossary for Improved Sales**

### **Condition: Relative to Age and Grade**

1= Poor	Many repairs needed. Showing serious deterioration
2= Fair	Some repairs needed immediately. Much deferred maintenance.
3= Average	Depending upon age of improvement; normal amount of upkeep for the age of the home.
4= Good	Condition above the norm for the age of the home. Indicates extra attention and care has been taken to maintain
5= Very Good	Excellent maintenance and updating on home. Not a total renovation.

### **Residential Building Grades**

Grades 1 - 3	Falls short of minimum building standards. Normally cabin or inferior structure.
Grade 4	Generally older low quality construction. Does not meet code.
Grade 5	Lower construction costs and workmanship. Small, simple design.
Grade 6	Lowest grade currently meeting building codes. Low quality materials, simple designs.
Grade 7	Average grade of construction and design. Commonly seen in plats and older subdivisions.
Grade 8	Just above average in construction and design. Usually better materials in both the exterior and interior finishes.
Grade 9	Better architectural design, with extra exterior and interior design and quality.
Grade 10	Homes of this quality generally have high quality features. Finish work is better, and more design quality is seen in the floor plans and larger square footage.
Grade 11	Custom design and higher quality finish work, with added amenities of solid woods, bathroom fixtures and more luxurious options.
Grade 12	Custom design and excellent builders. All materials are of the highest quality and all conveniences are present.
Grade 13	Generally custom designed and built. Approaching the Mansion level. Large amount of highest quality cabinet work, wood trim and marble; large entries.

***Improved Sales Used in this Annual Update Analysis***  
**Area 10**  
**(1 to 3 Unit Residences)**

<b>Sub Area</b>	<b>Major</b>	<b>Minor</b>	<b>Sale Date</b>	<b>Sale Price</b>	<b>Above Grade Living</b>	<b>Finished Bsmt</b>	<b>Bld Grade</b>	<b>Year Built/Ren</b>	<b>Cond</b>	<b>Lot Size</b>	<b>View</b>	<b>Water-front</b>	<b>Situs Address</b>
5	422190	0170	5/6/03	330000	820	0	6	1943	3	4600	No	No	5133 47TH AV NE
5	298580	0075	4/28/04	329000	880	0	6	1943	4	6600	No	No	5826 57TH AV NE
5	298580	0030	3/26/04	320000	990	0	6	1943	4	6000	No	No	5622 NE 59TH ST
5	298580	0055	12/2/03	305000	990	0	6	1943	4	6270	No	No	5846 57TH AV NE
5	298580	0100	7/18/03	308500	1200	0	6	1943	5	6600	No	No	5802 57TH AV NE
5	422190	0125	8/30/04	367500	1420	0	6	1943	3	5000	No	No	5112 46TH AV NE
5	298580	0210	7/12/04	299000	790	0	7	1943	4	6800	No	No	5823 56TH AV NE
5	422190	0095	6/23/03	270000	800	0	7	1943	4	4600	No	No	5142 46TH AV NE
5	422190	0130	9/23/03	394950	800	550	7	1943	5	5000	No	No	5106 46TH AV NE
5	422190	0305	6/14/05	389950	800	250	7	1943	4	6300	No	No	5112 48TH AV NE
5	298580	0170	10/13/03	325000	810	540	7	1943	4	6150	No	No	5823 57TH AV NE
5	298580	0175	11/4/05	409950	810	0	7	1943	3	6150	No	No	5817 57TH AV NE
5	112504	9105	6/17/03	364950	820	300	7	1949	4	6527	No	No	6003 57TH AV NE
5	422190	0155	7/18/03	290000	820	0	7	1943	4	5000	No	No	5117 47TH AV NE
5	422190	0310	8/4/05	426750	830	110	7	1943	4	6300	No	No	5106 48TH AV NE
5	102504	9181	2/20/03	325000	880	0	7	1948	4	7124	No	No	5013 48TH AV NE
5	321320	0100	10/17/04	349950	880	350	7	1948	4	5029	No	No	5717 NE 62ND ST
5	240950	0315	11/11/03	296500	890	0	7	1952	4	5243	No	No	6337 NE 61ST ST
5	321320	0250	5/21/03	372000	910	250	7	1940	4	5029	No	No	5712 NE 60TH ST
5	071400	0075	5/14/04	325000	920	250	7	1947	4	5775	No	No	5721 58TH AV NE
5	112504	9099	3/23/05	435000	920	820	7	1949	4	9660	No	No	5705 NE 60TH ST
5	071400	0200	8/17/04	365000	950	0	7	1947	4	5395	No	No	5604 57TH AV NE
5	298580	0120	3/15/04	295000	990	0	7	1943	4	6150	No	No	5816 56TH AV NE
5	298580	0135	4/29/04	324000	990	0	7	1943	4	5085	No	No	5830 56TH AV NE
5	071400	0070	9/20/04	402000	1090	410	7	1946	4	5775	No	No	5725 58TH AV NE
5	298580	0070	10/20/05	480500	1120	0	7	1943	4	6600	No	No	5830 57TH AV NE
5	601250	0005	4/26/05	433300	1130	390	7	1947	3	9500	No	No	4508 NE 54TH ST
5	071400	0325	11/7/03	437000	1150	430	7	1947	5	8951	No	No	5707 NE 56TH ST
5	071400	0420	10/21/04	422000	1150	350	7	1946	4	6050	No	No	5724 59TH AV NE

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Sub Area	Major	Minor	Sale Date	Sale Price	Above Grade Living	Finished Bsmt	Bld Grade	Year Built/Ren	Cond	Lot Size	View	Water-front	Situs Address
5	102504	9174	7/28/05	440000	1180	0	7	1948	3	7535	No	No	5039 48TH AV NE
5	298580	0115	11/5/04	335000	1200	0	7	1943	4	6150	No	No	5810 56TH AV NE
5	422190	0115	6/25/04	395000	1210	0	7	1943	4	5000	No	No	5122 46TH AV NE
5	071400	0205	10/11/04	415000	1240	610	7	1947	4	6820	No	No	5710 NE 56TH ST
5	071400	0430	10/25/04	432500	1320	500	7	1946	4	6050	No	No	5736 59TH AV NE
5	071400	0395	9/14/04	459000	1340	500	7	1947	4	6050	No	No	5624 59TH AV NE
5	422190	0050	9/13/05	400000	1340	250	7	1943	4	5000	No	No	5103 46TH AV NE
5	422190	0110	6/23/04	408000	1370	420	7	1943	4	5000	No	No	5126 46TH AV NE
5	071400	0155	6/22/05	479000	1410	300	7	1946	3	6195	No	No	5717 59TH AV NE
5	422190	0300	7/25/05	527500	1410	200	7	1943	4	6300	No	No	5116 48TH AV NE
5	560600	0040	10/27/03	505000	1420	0	7	1945	5	5000	No	No	5035 NICKLAS PL NE
5	240950	0260	7/18/05	520000	1480	0	7	1947	4	5350	No	No	6353 NE 61ST ST
5	240950	0260	5/19/04	415000	1480	0	7	1947	4	5350	No	No	6353 NE 61ST ST
5	422190	0250	3/28/05	486000	1480	0	7	1943	5	6800	No	No	5123 48TH AV NE
5	422190	0250	9/11/03	412500	1480	0	7	1943	5	6800	No	No	5123 48TH AV NE
5	298580	0145	10/22/04	350000	1550	300	7	1943	3	5904	No	No	5611 NE 59TH ST
5	071400	0335	7/22/04	441000	1590	450	7	1947	4	7130	No	No	5717 NE 56TH ST
5	422190	0135	6/2/03	382000	1660	290	7	1943	4	5000	No	No	5102 46TH AV NE
5	422190	0315	7/7/05	628500	1670	0	7	1943	4	6300	No	No	5102 48TH AV NE
5	321320	0210	12/8/05	598850	1750	170	7	1938	5	5029	No	No	5725 NE 61ST ST
5	321320	0210	7/29/03	472500	1750	170	7	1938	5	5029	No	No	5725 NE 61ST ST
5	298580	0050	3/10/05	475000	1860	0	7	1983	3	8730	No	No	5850 57TH AV NE
5	601250	0110	7/17/03	484990	1890	0	7	1947	4	8040	No	No	4705 NE 54TH ST
5	422190	0065	11/16/04	500000	1900	500	7	1943	4	5000	No	No	5117 46TH AV NE
5	298580	0080	2/11/05	495000	2050	0	7	1983	4	6600	No	No	5820 57TH AV NE
5	298580	0080	5/6/03	425000	2050	0	7	1983	4	6600	No	No	5820 57TH AV NE
5	102504	9175	11/6/03	549000	2420	0	7	1948	5	6850	No	No	5033 48TH AV NE
5	568450	0030	5/6/03	347500	940	120	8	1951	3	4620	No	No	6001 NE 61ST ST
5	321320	0160	9/6/05	585000	950	300	8	1946	4	5885	No	No	5740 NE 61ST ST
5	863110	0075	2/19/03	415000	1020	470	8	1940	4	5000	No	No	5007 47TH AV NE
5	863110	0065	12/16/03	448000	1040	190	8	1940	4	5000	No	No	5017 47TH AV NE

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5	560600	0209	6/14/04	510000	1060	480	8	1951	5	4200	Yes	No	5054 NICKLAS PL NE
5	568450	0021	8/28/03	363500	1070	240	8	1951	3	4601	Yes	No	6022 NE 61ST ST
5	321320	0310	2/10/04	425000	1080	500	8	1951	4	5450	Yes	No	6026 NE 60TH ST
5	071400	0220	8/11/03	425000	1090	510	8	1948	4	6820	No	No	5730 NE 56TH ST
5	568450	0017	7/22/05	400000	1120	290	8	1951	4	4601	Yes	No	6018 NE 61ST ST
5	863110	0050	8/18/05	579000	1120	1120	8	1940	5	5000	No	No	5035 47TH AV NE
5	240950	0350	4/10/03	475000	1190	640	8	1950	5	6206	No	No	6412 NE 60TH ST
5	397790	0025	5/4/05	655000	1280	650	8	1956	4	9480	No	No	5409 NE 55TH ST
5	240950	0505	7/7/03	345500	1300	340	8	1963	3	5350	No	No	6043 NE 61ST ST
5	240950	0535	9/28/04	525000	1390	990	8	1963	4	5350	Yes	No	6110 NE 60TH ST
5	240950	0460	7/19/05	554900	1400	400	8	1962	3	5243	Yes	No	6053 NE 61ST ST
5	240950	0470	2/24/04	430000	1400	800	8	1962	3	5350	Yes	No	6047 NE 61ST ST
5	071400	0385	2/12/04	575000	1630	880	8	1947	5	6600	No	No	5612 59TH AV NE
5	226300	0075	12/6/04	559000	1680	0	8	1952	3	12480	No	No	6537 NE 61ST ST
5	112504	9184	9/20/04	695000	1700	0	8	1971	3	13254	No	No	6639 NE WINDERMERE RD
5	947120	0890	7/26/04	535000	1760	0	8	1952	4	9600	No	No	6515 NE 60TH ST
5	422190	0260	9/11/03	497000	1810	0	8	1993	5	6256	No	No	5133 48TH AV NE
5	397790	0084	4/19/04	647500	2260	0	8	1991	3	13500	Yes	No	5133 NE 55TH ST
5	112504	9199	7/15/03	450000	2360	220	8	1990	3	5388	No	No	5759 NE 62ND ST
5	321320	0064	6/24/04	555000	2560	580	8	1995	3	4267	No	No	5749 NE 62ND ST
5	560600	0347	9/27/05	985000	2740	560	8	2005	3	5005	Yes	No	5058 HAROLD PL NE
5	321320	0065	10/10/05	664000	2960	1230	8	1994	4	4666	No	No	5741 NE 62ND ST
5	560600	0344	11/18/05	1112000	3050	1000	8	2005	3	5005	Yes	No	5062 HAROLD PL NE
5	240950	0310	1/11/05	549950	1050	900	9	1953	5	5564	No	No	6343 NE 61ST ST
5	560600	0335	7/10/03	466000	1170	1100	9	1952	4	5000	Yes	No	5050 HAROLD PL NE
5	947120	1110	1/28/03	550000	1270	1100	9	1949	4	8400	No	No	5755 60TH AV NE
5	422190	0175	12/18/04	647000	1590	600	9	2004	3	4600	No	No	5137 47TH AV NE
5	560600	0206	6/30/04	715000	1700	1500	9	1950	5	5418	No	No	5058 NICKLAS PL NE
5	560600	0465	7/21/03	635000	1750	820	9	1952	5	5300	Yes	No	5048 IVANHOE PL NE
5	947120	1165	5/4/05	925000	1800	1150	9	1950	4	9600	Yes	No	5525 60TH AV NE
5	947120	1165	9/12/05	900000	1800	1150	9	1950	4	9600	Yes	No	5525 60TH AV NE

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5	947120	0855	12/22/03	656500	1880	870	9	1966	4	10216	No	No	6500 NE WINDERMERE RD
5	947120	1140	8/4/05	880000	1900	1430	9	1988	4	9600	Yes	No	5709 60TH AV NE
5	947120	0040	8/26/04	725000	1920	0	9	1949	5	10400	No	No	5712 60TH AV NE
5	397790	0260	10/28/03	625000	1980	1220	9	1955	4	10650	No	No	5127 NE 54TH ST
5	112504	9188	5/16/05	895000	2000	350	9	1976	4	11000	No	No	6633 NE WINDERMERE RD
5	947120	1055	6/28/05	840000	2000	400	9	1950	4	13410	No	No	5404 NE WINDERMERE RD
5	321320	0260	5/6/04	825000	2020	600	9	2001	3	6237	No	No	5726 NE 60TH ST
5	112504	9068	1/7/03	924800	2030	0	9	1938	4	23250	Yes	No	6531 NE WINDERMERE RD
5	226300	0005	6/3/04	549950	2090	0	9	1953	3	8925	Yes	No	6502 NE 61ST ST
5	947120	0835	7/28/04	920000	2160	600	9	1937	4	14240	No	No	5746 65TH AV NE
5	112504	9121	4/8/04	561000	2170	0	9	2005	3	8030	No	No	5616 56TH AV NE
5	112504	9131	11/1/05	625000	2200	0	9	1955	4	9450	No	No	5612 56TH AV NE
5	112504	9130	3/24/03	720000	2440	1200	9	1960	4	8393	Yes	No	6610 NE 60TH ST
5	321320	0305	10/28/05	850000	2460	200	9	1975	4	4360	Yes	No	6001 60TH AV NE
5	071400	0210	9/16/03	673650	2530	500	9	2000	3	6820	No	No	5716 NE 56TH ST
5	947120	0320	5/2/05	1100000	2770	0	9	1939	4	14000	No	No	6017 NE 57TH ST
5	947120	1010	4/23/03	825000	2860	1100	9	1986	4	20403	No	No	5719 CONISTON RD NE
5	226300	0085	2/23/04	799500	2940	0	9	1998	3	10752	No	No	6630 NE WINDERMERE RD
5	112504	9147	12/5/03	1900000	1490	1280	10	1967	4	12895	Yes	Yes	6669 G NE WINDERMERE RD
5	947220	0035	3/10/04	875000	2180	1610	10	1958	5	12420	No	No	5107 KENILWORTH PL NE
5	947120	0415	3/22/04	925000	2290	1240	10	1951	3	12276	No	No	6005 NE KELDEN PL
5	947120	0980	8/19/04	960000	2550	420	10	1950	4	16200	No	No	5227 55TH AV NE
5	947120	1065	8/25/04	1211000	2550	1000	10	1953	5	11050	No	No	5616 NE 55TH ST
5	947120	0050	7/21/04	700000	2850	0	10	1948	4	11400	No	No	6020 NE 57TH ST
5	947120	0170	2/2/04	1150000	3230	540	10	1950	4	14000	Yes	No	5754 63RD AV NE
5	947120	0130	9/11/05	1245000	2180	860	11	1951	4	13452	Yes	No	6120 NE 57TH ST
5	947120	0555	9/2/05	1350000	3120	580	11	1950	5	18430	Yes	No	5660 NE WINDERMERE RD
5	112504	9118	12/16/04	1100000	3190	0	11	1953	4	20582	No	No	5516 NE 55TH ST
5	947120	0195	8/12/04	1287500	3460	1400	11	1949	5	16520	Yes	No	5706 63RD AV NE
5	112504	9196	10/25/05	4300000	4790	0	13	1995	3	21865	Yes	Yes	6411 NE WINDERMERE RD
9	982270	0257	12/16/03	330000	910	0	6	1909	3	5000	No	No	4311 36TH AV NE

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9	536420	0699	1/11/05	449500	720	670	7	1943	4	5400	No	No	4511 49TH AV NE
9	536420	0691	11/15/05	585000	730	600	7	1920	4	5000	No	No	4521 49TH AV NE
9	536420	0210	4/28/05	430445	960	0	7	1951	3	5100	No	No	4701 46TH AV NE
9	536420	0661	5/16/03	392000	1010	960	7	1952	3	4500	Yes	No	4553 49TH AV NE
9	536420	0670	5/2/05	440000	1010	410	7	1941	3	5000	Yes	No	4541 49TH AV NE
9	982270	0190	6/6/05	475000	1040	0	7	1915	3	5000	No	No	4316 36TH AV NE
9	421740	0590	1/2/04	410000	1090	300	7	1947	3	5040	Yes	No	4205 NE 45TH ST
9	536420	0634	8/3/05	606250	1110	900	7	1951	3	5300	No	No	4516 48TH AV NE
9	536420	0580	6/8/05	509000	1140	790	7	1915	4	5000	No	No	4745 49TH AV NE
9	758270	0075	8/22/05	456500	1140	0	7	1949	3	6120	Yes	No	4750 44TH AV NE
9	536420	0455	6/21/04	450000	1160	0	7	1939	4	7350	No	No	4738 47TH AV NE
9	421940	0405	9/24/03	640000	1190	510	7	1938	5	4200	Yes	No	3856 46TH AV NE
9	536420	0141	12/1/03	447500	1290	1100	7	1942	3	5000	No	No	4732 45TH AV NE
9	758270	0025	11/1/04	480000	1320	0	7	1953	4	6120	No	No	4720 44TH AV NE
9	536420	0495	4/16/03	435000	1350	0	7	1943	4	7350	No	No	4747 48TH AV NE
9	982270	0135	9/20/03	412500	1360	290	7	1941	3	5000	No	No	4316 37TH AV NE
9	536420	0010	6/24/03	469000	1370	460	7	1987	3	5000	No	No	4512 45TH AV NE
9	536420	0570	10/8/03	449000	1380	300	7	1959	4	4900	No	No	4755 49TH AV NE
9	536420	0544	7/23/04	421000	1490	480	7	1958	3	5200	No	No	4736 48TH AV NE
9	982270	0235	6/27/05	676000	1880	0	7	1909	4	5000	No	No	3612 NE 43RD ST
9	982270	0275	5/16/05	675000	1950	0	7	1907	5	5000	No	No	3508 NE 43RD ST
9	421740	0815	8/17/04	799900	2030	400	7	1961	5	4800	No	No	3811 42ND AV NE
9	421740	0085	9/20/05	570000	950	410	8	1942	3	4000	No	No	4334 NE 44TH ST
9	661300	0080	10/29/03	459000	980	410	8	1940	3	4500	No	No	4218 50TH AV NE
9	536420	0381	4/19/04	375000	1000	0	8	1945	3	4959	No	No	4713 NE 47TH ST
9	536420	0391	9/16/04	460000	1040	500	8	1946	3	4959	No	No	4717 NE 47TH ST
9	536420	0391	8/14/03	431400	1040	500	8	1946	3	4959	No	No	4717 NE 47TH ST
9	536420	0525	4/26/04	440000	1040	900	8	1947	4	5145	No	No	4706 48TH AV NE
9	421740	0555	11/24/04	460000	1060	640	8	1953	4	4800	No	No	4166 42ND AV NE
9	536420	0514	4/21/03	425000	1080	190	8	1947	4	7350	No	No	4717 48TH AV NE
9	761370	1080	12/16/04	595000	1090	720	8	1927	4	4000	No	No	4837 NE 41ST ST

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9	536420	0300	6/10/03	470500	1130	290	8	1940	4	5000	No	No	4731 47TH AV NE
9	421840	0620	5/18/05	575000	1180	1180	8	1939	3	6100	Yes	No	4545 51ST AV NE
9	761370	0570	5/6/05	615000	1200	660	8	1936	4	4500	No	No	4826 NE 42ND ST
9	072300	0300	3/29/05	600000	1280	360	8	1940	3	4946	No	No	4020 41ST AV NE
9	536420	0426	6/17/04	599000	1290	430	8	1956	5	7209	No	No	4716 NE 45TH ST
9	982270	0205	3/6/03	430000	1290	660	8	1941	3	5000	No	No	4317 37TH AV NE
9	421740	0475	7/11/03	502000	1440	1370	8	1947	4	6000	Yes	No	4206 NE 41ST ST
9	421740	0755	4/19/04	633000	1450	750	8	1926	4	4800	No	No	3857 42ND AV NE
9	421940	0400	5/10/04	691500	1450	650	8	1953	4	4000	Yes	No	3858 46TH AV NE
9	421740	1285	12/22/05	693692	1460	1100	8	1937	3	6000	No	No	3852 44TH AV NE
9	536420	0705	8/31/05	600000	1470	450	8	1941	3	4590	No	No	4818 NE 45TH ST
9	536420	0705	8/5/03	455000	1470	450	8	1941	3	4590	No	No	4818 NE 45TH ST
9	421740	0950	3/3/04	480000	1480	340	8	1947	3	4800	No	No	3812 42ND AV NE
9	761370	0246	6/5/03	560000	1500	1280	8	1939	3	6120	No	No	4317 50TH AV NE
9	661300	0380	1/13/03	639000	1530	1000	8	1940	4	5000	No	No	5103 NE 44TH ST
9	072300	0370	4/1/04	595000	1550	900	8	1940	4	5000	No	No	3726 41ST AV NE
9	421740	0660	8/14/03	535000	1600	150	8	1928	4	4800	No	No	4151 42ND AV NE
9	421740	1045	6/13/05	749000	1600	440	8	1930	4	4000	No	No	3887 44TH AV NE
9	421840	0635	3/5/04	720000	1620	1160	8	2005	3	6000	No	No	4537 51ST AV NE
9	421740	0785	9/22/04	673000	1630	290	8	1939	3	4800	No	No	3833 42ND AV NE
9	421740	1050	9/24/04	739000	1640	700	8	1928	5	4000	No	No	3883 44TH AV NE
9	661300	0090	9/12/05	803000	1670	1700	8	1966	3	5000	No	No	4241 51ST AV NE
9	661300	0090	5/1/03	652500	1670	1700	8	1966	3	5000	No	No	4241 51ST AV NE
9	039450	0125	6/18/04	560000	1690	1000	8	1959	4	7503	No	No	5214 SAND POINT WY NE
9	661300	0060	8/13/03	651250	1730	1010	8	1939	4	5000	No	No	4200 50TH AV NE
9	072300	0340	4/5/04	599000	1740	180	8	1941	3	5000	No	No	3826 41ST AV NE
9	421740	0750	8/18/05	859000	1740	1070	8	1926	4	4800	No	No	3863 42ND AV NE
9	421740	0265	6/18/04	610000	1760	0	8	1928	4	4000	No	No	4334 NE 42ND ST
9	421740	1085	8/23/05	975000	1760	790	8	1927	4	4000	No	No	3855 44TH AV NE
9	536420	0080	10/31/05	599950	1790	0	8	1931	3	5000	No	No	4535 46TH AV NE
9	536420	0695	3/7/05	885000	1840	800	8	2004	3	5000	No	No	4517 49TH AV NE

***Improved Sales Used in this Annual Update Analysis***  
**Area 10**  
**(1 to 3 Unit Residences)**

Sub Area	Major	Minor	Sale Date	Sale Price	Above Grade Living	Finished Bsmt	Bld Grade	Year Built/Ren	Cond	Lot Size	View	Water-front	Situs Address
9	421740	0330	6/3/05	835000	1860	0	8	1930	4	4000	No	No	4314 NE 41ST ST
9	536420	0500	11/28/05	600000	1860	0	8	1943	3	7350	No	No	4733 48TH AV NE
9	421740	1185	6/30/04	790000	1870	0	8	1926	4	6000	No	No	3836 43RD AV NE
9	039450	0090	1/9/04	595000	1900	1000	8	1959	3	7176	No	No	4260 NE 50TH ST
9	761370	0110	12/2/03	668000	1910	1490	8	1946	3	8500	No	No	4844 NE 44TH ST
9	761370	0270	4/21/04	686000	1920	200	8	1929	4	4000	No	No	4848 NE 43RD ST
9	421740	0795	8/3/05	729000	1930	400	8	1924	4	4800	No	No	3825 42ND AV NE
9	421740	0150	6/22/05	825000	1960	850	8	1926	3	4000	No	No	4316 NE 43RD ST
9	072300	0365	8/25/03	640000	1970	350	8	1940	4	5000	No	No	3802 41ST AV NE
9	536420	0435	11/18/05	760000	1970	0	8	1987	4	9702	No	No	4716 47TH AV NE
9	421740	0540	4/12/04	660000	2060	0	8	1907	4	4800	No	No	4154 42ND AV NE
9	421840	0650	9/11/05	850000	2080	0	8	1940	3	5500	No	No	4525 51ST AV NE
9	536420	0620	6/23/04	670000	2090	300	8	1998	3	4590	No	No	4802 NE 45TH ST
9	421740	1190	6/14/05	713500	2110	120	8	1928	3	6000	No	No	3844 43RD AV NE
9	661300	0065	3/26/04	800000	2160	310	8	1939	4	5000	No	No	4204 50TH AV NE
9	421740	0675	7/1/05	675000	2200	0	8	1928	5	4800	No	No	4139 42ND AV NE
9	536420	0340	1/19/05	788000	2270	400	8	1914	4	10490	No	No	4708 NE 45TH ST
9	039450	0115	7/7/05	708000	2410	2000	8	1962	3	7275	No	No	5201 SAND POINT PL NE
9	536420	0549	7/16/04	685000	2420	0	8	1983	3	5200	No	No	4742 48TH AV NE
9	661300	0820	2/24/04	935000	2420	790	8	1930	5	5000	Yes	No	4417 55TH AV NE
9	039450	0070	5/6/05	735000	2660	1200	8	1960	3	7410	No	No	5030 SAND POINT PL NE
9	536420	0680	8/6/05	1075000	2684	1000	8	2005	3	5000	Yes	No	4537 49TH AV NE
9	421740	1155	10/14/03	887500	2700	0	8	1936	4	6000	Yes	No	3808 43RD AV NE
9	421740	0530	11/8/04	605000	1240	900	9	1957	4	4800	No	No	4146 42ND AV NE
9	072300	0211	11/24/03	570000	1400	560	9	1952	3	4550	Yes	No	3908 NE 38TH ST
9	661300	0210	6/30/03	670000	1400	1200	9	1963	3	5000	Yes	No	4421 51ST AV NE
9	072300	0086	8/29/05	625000	1450	600	9	1955	3	5340	No	No	3929 NE 41ST ST
9	072300	0087	8/29/05	715000	1450	740	9	1955	3	5238	No	No	3921 NE 41ST ST
9	761370	0850	7/26/05	579000	1510	180	9	1936	3	5000	Yes	No	4515 NE 41ST ST
9	072300	0360	3/2/04	770000	1540	890	9	1931	4	5000	No	No	3808 41ST AV NE
9	761370	0930	8/5/05	865000	1590	400	9	1929	3	4400	Yes	No	4712 NE 40TH ST

***Improved Sales Used in this Annual Update Analysis***  
**Area 10**  
**(1 to 3 Unit Residences)**

<b>Sub Area</b>	<b>Major</b>	<b>Minor</b>	<b>Sale Date</b>	<b>Sale Price</b>	<b>Above Grade Living</b>	<b>Finished Bsmt</b>	<b>Bld Grade</b>	<b>Year Built/Ren</b>	<b>Cond</b>	<b>Lot Size</b>	<b>View</b>	<b>Water-front</b>	<b>Situs Address</b>
9	761370	0790	6/14/05	607650	1600	200	9	1927	3	5000	Yes	No	4822 NE 41ST ST
9	421740	0535	3/1/03	645000	1610	0	9	1929	4	4800	No	No	4152 42ND AV NE
9	982270	0380	11/1/05	735000	1620	910	9	1973	3	5000	No	No	3717 NE 43RD ST
9	982270	0380	7/22/03	565000	1620	910	9	1973	3	5000	No	No	3717 NE 43RD ST
9	661300	1400	7/5/05	865000	1680	310	9	1940	3	6300	No	No	5129 NE 41ST ST
9	421840	0270	9/12/03	849000	1700	700	9	1940	4	6530	Yes	No	4530 W LAUREL DR NE
9	421740	0065	7/26/04	659600	1710	240	9	1929	3	4000	No	No	4320 NE 44TH ST
9	421940	0840	8/26/05	729800	1710	330	9	1924	3	4800	No	No	3608 47TH AV NE
9	421740	0100	4/1/05	805000	1750	600	9	1930	4	4000	No	No	4335 NE 44TH ST
9	421740	0100	11/12/03	709000	1750	600	9	1930	4	4000	No	No	4335 NE 44TH ST
9	661300	0110	7/13/04	861000	1770	640	9	1941	4	5000	No	No	4221 51ST AV NE
9	421740	0425	8/5/05	1025000	1800	100	9	1928	3	6000	Yes	No	4221 43RD AV NE
9	761370	0745	8/5/03	690000	1810	770	9	1941	4	6000	No	No	4846 NE 41ST ST
9	421740	0970	8/20/04	739000	1820	960	9	1927	3	4800	Yes	No	3826 42ND AV NE
9	421940	1236	12/13/05	1125000	1820	930	9	1957	3	8965	Yes	No	3879 51ST AV NE
9	421840	0085	9/16/04	920000	1860	300	9	1947	3	3920	Yes	No	4532 E LAUREL DR NE
9	072300	0040	7/21/04	1050000	1880	1300	9	1954	4	9560	Yes	No	3904 NE BELVOIR PL
9	421940	0280	5/29/03	805000	1880	990	9	1926	4	4680	Yes	No	3545 46TH AV NE
9	661300	1305	3/19/04	845000	1900	1080	9	1983	3	5000	Yes	No	5125 NE 42ND ST
9	421740	0410	8/26/03	860000	1920	680	9	1931	4	6000	Yes	No	4311 43RD AV NE
9	421740	0455	3/20/03	695000	1920	800	9	1930	3	6000	Yes	No	4117 43RD AV NE
9	421940	0835	11/12/03	835500	1930	0	9	1926	4	5000	No	No	3612 47TH AV NE
9	661300	0245	9/9/04	762500	1930	910	9	1941	3	5000	No	No	4410 51ST AV NE
9	661300	1286	10/12/05	1325000	1960	650	9	1926	4	7350	No	No	5111 NE 42ND ST
9	421840	0570	7/28/05	1150000	2000	370	9	1940	4	8000	Yes	No	4540 51ST AV NE
9	421840	0415	8/2/05	871000	2010	700	9	1931	4	5304	Yes	No	4560 52ND AV NE
9	421740	1130	6/5/03	848000	2040	1040	9	2002	3	4000	No	No	3819 44TH AV NE
9	421740	1515	9/27/05	1279000	2050	900	9	1926	5	6360	No	No	3634 42ND AV NE
9	661300	0385	8/11/03	830000	2050	390	9	1936	3	5000	Yes	No	4315 52ND AV NE
9	661300	0125	5/18/04	869000	2060	0	9	1931	3	8512	No	No	4211 51ST AV NE
9	661300	0015	2/21/05	933000	2070	1110	9	1925	4	4649	No	No	5024 NE 41ST ST

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**Area 10**  
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<b>Sub Area</b>	<b>Major</b>	<b>Minor</b>	<b>Sale Date</b>	<b>Sale Price</b>	<b>Above Grade Living</b>	<b>Finished Bsmt</b>	<b>Bld Grade</b>	<b>Year Built/Ren</b>	<b>Cond</b>	<b>Lot Size</b>	<b>View</b>	<b>Water-front</b>	<b>Situs Address</b>
9	661300	0015	9/4/03	867800	2070	1110	9	1925	4	4649	No	No	5024 NE 41ST ST
9	421740	0165	7/26/05	889000	2140	350	9	1929	3	4000	No	No	4328 NE 43RD ST
9	421740	1235	10/21/05	875000	2160	150	9	1926	3	6000	No	No	3888 43RD AV NE
9	421940	0610	8/6/04	1225000	2180	1010	9	1921	5	6559	No	No	4714 NE 39TH ST
9	982270	0440	3/11/05	639950	2180	0	9	1939	4	5300	No	No	4102 37TH AV NE
9	761370	1085	4/1/04	785000	2200	300	9	1926	3	4000	No	No	4841 NE 41ST ST
9	421940	1075	5/25/05	1075000	2250	700	9	1926	4	5400	Yes	No	3824 49TH AV NE
9	421840	0530	6/15/04	1240000	2310	850	9	1990	4	5000	Yes	No	4514 51ST AV NE
9	421940	0685	4/23/04	949000	2340	270	9	1927	4	7500	No	No	3905 48TH PL NE
9	072300	0490	10/20/05	3300000	2350	700	9	1946	3	34403	Yes	Yes	3939 NE SURBER DR
9	761370	0895	12/8/04	982500	2350	1000	9	1936	4	6000	No	No	4541 NE 41ST ST
9	761370	0965	7/14/05	1060000	2350	550	9	1931	4	6000	No	No	4622 NE 40TH ST
9	421940	1160	5/28/04	1050000	2360	190	9	1926	4	5950	Yes	No	4921 NE 39TH ST
9	982270	0435	10/21/04	895000	2370	920	9	2004	3	4500	No	No	3706 NE 41ST ST
9	421740	1230	9/17/03	819000	2380	800	9	1951	3	6000	No	No	3880 43RD AV NE
9	421740	1590	7/2/03	2500000	2400	1150	9	1922	5	16176	Yes	Yes	3635 42ND AV NE
9	982270	0160	6/23/05	709000	2410	500	9	1976	3	5000	No	No	3717 NE 44TH ST
9	421740	1275	3/26/04	977000	2430	450	9	1931	4	9600	Yes	No	3861 45TH AV NE
9	421840	0005	3/15/04	805000	2440	0	9	1950	4	9200	Yes	No	4557 55TH AV NE
9	982270	0240	6/16/04	850000	2440	790	9	1990	3	5000	No	No	3600 NE 43RD ST
9	982270	0365	9/15/04	775000	2460	0	9	1964	3	5000	No	No	4212 37TH AV NE
9	661300	0775	7/14/05	1200000	2540	1350	9	1960	5	5978	Yes	No	5321 NE 43RD ST
9	421740	1290	4/10/03	925000	2560	990	9	1996	3	6000	Yes	No	3853 45TH AV NE
9	421840	0030	4/24/03	849000	2570	600	9	1959	4	4102	Yes	No	4545 55TH AV NE
9	982270	0081	11/22/04	750000	2590	910	9	2004	3	3998	No	No	3612 NE 44TH ST
9	421940	0950	7/15/03	875000	2600	300	9	1926	3	5750	Yes	No	3832 48TH AV NE
9	421740	2310	7/3/03	865000	2650	0	9	1978	4	7150	Yes	No	3040 W LAURELHURST DR NE
9	661300	1155	10/8/03	1950000	2690	1330	9	1986	3	12090	Yes	Yes	4202 55TH AV NE
9	661300	0325	10/16/03	885000	2750	0	9	1900	4	5450	No	No	5120 NE 42ND ST
9	072300	0430	6/23/03	1250000	2860	290	9	1937	5	8209	Yes	No	3916 SURBER DR NE
9	072300	0450	2/19/04	1309500	2980	920	9	1998	3	10010	No	No	3946 SURBER DR NE

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9	536420	0035	9/8/04	1010000	3070	0	9	2003	3	5000	No	No	4540 45TH AV NE
9	421740	1220	12/8/03	845000	3120	0	9	1973	3	6000	No	No	3872 43RD AV NE
9	039450	0146	5/4/05	795950	4280	0	9	1969	4	7440	Yes	No	5054 44TH AV NE
9	661300	0781	5/17/05	1050000	1700	1320	10	1988	3	6153	Yes	No	5313 NE 43RD ST
9	421740	2290	10/23/03	1300000	1780	720	10	1926	5	11138	Yes	No	3004 W LAURELHURST DR NE
9	761370	0815	11/11/04	925000	2250	700	10	1930	3	6000	Yes	No	4804 NE 41ST ST
9	661300	0315	9/7/05	1775000	2340	840	10	1929	5	10682	Yes	No	5126 NE 42ND ST
9	661300	1241	7/2/03	995000	2510	600	10	1931	4	4781	Yes	No	4105 55TH AV NE
9	661300	0645	4/20/05	1402000	2580	1200	10	1993	4	4800	Yes	No	4330 53RD AV NE
9	661300	0701	5/19/03	1150000	2580	1260	10	1979	3	5950	Yes	No	4201 55TH AV NE
9	421740	1625	4/26/05	1240000	2600	1100	10	1963	3	9632	Yes	No	3223 NE 33RD ST
9	982270	0437	1/3/05	1128750	2660	880	10	2004	3	5000	No	No	3710 NE 41ST ST
9	536420	0530	6/6/05	945000	2740	0	10	2005	3	5250	No	No	4712 48TH AV NE
9	072300	0226	11/24/03	893995	2780	0	10	1974	3	4815	Yes	No	3905 NE BELVOIR PL
9	421740	2005	3/26/04	1750000	2800	700	10	1984	3	13688	Yes	Yes	3368 E LAURELHURST DR NE
9	421940	0135	6/28/05	1284000	2800	1120	10	2004	3	3880	No	No	4516 NE 38TH ST
9	072300	0114	9/24/03	835000	2820	370	10	1971	3	8510	Yes	No	3930 NE BELVOIR PL
9	421940	0310	3/21/05	1500000	2920	1200	10	1921	4	12600	Yes	No	3516 46TH AV NE
9	661300	1325	7/6/04	1670000	3000	1810	10	1923	4	9849	Yes	No	5305 NE 42ND ST
9	761370	0455	7/25/05	1150000	3030	970	10	1967	4	5625	No	No	4811 NE 43RD ST
9	421740	2430	5/11/05	3375000	3130	1600	10	1917	5	16520	Yes	Yes	3129 W LAURELHURST DR NE
9	421940	0982	4/8/04	1260000	3210	920	10	1998	3	5600	Yes	No	3803 49TH AV NE
9	421740	2164	9/9/03	1574000	3240	1460	10	1999	3	7790	No	No	3151 E LAURELHURST DR NE
9	761370	0970	3/7/03	950000	3400	520	10	1931	3	10000	Yes	No	4614 NE 40TH ST
9	421840	0100	4/14/04	1450000	3460	1000	10	1930	5	6952	Yes	No	4546 E LAUREL DR NE
9	421740	1365	8/23/04	1370000	3680	0	10	1927	5	10300	No	No	3530 W LAURELHURST DR NE
9	421740	1855	6/14/04	2290000	4430	1170	10	1909	5	18200	Yes	No	3303 E LAURELHURST DR NE
9	421840	0320	2/24/05	1570000	2760	460	11	2001	3	6160	Yes	No	4533 W LAUREL DR NE
9	661300	0330	6/16/04	1280000	2840	1080	11	1971	3	5450	No	No	5114 NE 42ND ST
9	421740	1670	1/10/03	2200000	4120	650	11	1930	5	16005	Yes	No	3333 43RD AV NE
9	421740	2460	8/9/05	5100000	4160	3920	13	1982	3	10395	Yes	Yes	3101 W LAURELHURST DR NE

**Vacant Sales Removed from this Annual Update Analysis**  
**Area 10**

<b>Sub Area</b>	<b>Major</b>	<b>Minor</b>	<b>Sale Date</b>	<b>Sale Price</b>	<b>Comments</b>
5	071400	0440	5/12/05	397000	RELATED PARTY, FRIEND, OR NEIGHBOR
5	102504	9167	11/2/05	430000	ESTATE ADMIN, GUARDIAN, OR EXECUTOR
5	112504	9026	9/4/03	600000	% COMPLETE
5	112504	9125	9/15/04	871150	RELATED PARTY, FRIEND, OR NEIGHBOR
5	112504	9180	7/20/04	815000	IMP CHARACTERISTICS CHANGED SINCE SALE
5	226300	0010	1/23/03	522500	QUESTIONABLE PER APPRAISAL
5	226300	0030	9/6/05	825000	ESTATE ADMIN, GUARDIAN, OR EXECUTOR
5	240950	0310	6/7/04	376000	IMP CHARACTERISTICS CHANGED SINCE SALE
5	240950	0395	9/18/03	499000	IMP CHARACTERISTICS CHANGED SINCE SALE
5	240950	0455	11/17/05	575000	ESTATE ADMIN, GUARDIAN, OR EXECUTOR
5	298580	0015	5/20/03	280450	NON-REPRESENTATIVE SALE
5	298580	0035	10/13/05	401000	PREV IMP<=25K
5	298580	0060	6/8/04	325000	QUESTIONABLE PER APPRAISAL
5	298580	0155	8/27/03	294500	PREV IMP<=25K
5	321320	0120	8/14/03	144000	NO MARKET EXPOSURE
5	321320	0135	10/26/05	180000	QUIT CLAIM DEED
5	397790	0257	7/19/05	388000	PREV IMP<=25K
5	397790	0257	7/28/03	325000	PREV IMP<=25K
5	397790	0275	6/16/03	352500	NON-REPRESENTATIVE SALE
5	422190	0150	2/11/05	411000	ESTATE ADMIN, GUARDIAN, OR EXECUTOR
5	422190	0185	10/21/03	478000	DIAGNOSTIC OUTLIER
5	422190	0255	2/23/05	152500	NON-REPRESENTATIVE SALE
5	422190	0290	5/4/04	422000	IMP CHARACTERISTICS CHANGED SINCE SALE
5	422190	0290	9/23/03	358000	IMP CHARACTERISTICS CHANGED SINCE SALE
5	560600	0431	8/6/04	483000	% COMPLETE
5	568450	0036	5/27/03	399950	NON-REPRESENTATIVE SALE
5	568450	0041	5/21/03	311823	ESTATE ADMIN, GUARDIAN, OR EXECUTOR
5	568450	0045	11/29/05	486250	DIAGNOSTIC OUTLIER
5	601250	0015	11/11/04	320000	REPRESENTATION
5	601250	0140	5/22/04	410000	IMP CHARACTERISTICS CHANGED SINCE SALE
5	947120	0060	1/21/05	850000	ESTATE ADMIN, GUARDIAN, OR EXECUTOR
5	947120	0070	4/6/04	540000	IMP CHARACTERISTICS CHANGED SINCE SALE
5	947120	0085	11/16/04	875000	QUESTIONABLE PER APPRAISAL
5	947120	0126	5/12/04	915000	IMP CHARACTERISTICS CHANGED SINCE SALE
5	947120	0170	11/15/05	1800000	DIAGNOSTIC OUTLIER
5	947120	0175	5/22/04	1375000	QUESTIONABLE PER APPRAISAL
5	947120	0200	3/9/04	1200000	IMP CHARACTERISTICS CHANGED SINCE SALE
5	947120	0220	12/23/04	1100000	% COMPLETE
5	947120	0256	9/26/05	1150000	ESTATE ADMIN, GUARDIAN, OR EXECUTOR
5	947120	0326	3/3/04	1225000	IMP CHARACTERISTICS CHANGED SINCE SALE
5	947120	0435	5/12/04	1663000	QUESTIONABLE PER APPRAISAL
5	947120	0470	9/23/03	1710000	NON-REPRESENTATIVE SALE
5	947120	0655	12/29/04	1500000	IMP CHARACTERISTICS CHANGED SINCE SALE
5	947120	0950	7/3/03	740000	% COMPLETE
5	947120	0970	7/30/04	650000	OBSOLESCENCE
5	947120	1000	11/11/03	525000	QUESTIONABLE PER APPRAISAL
5	947120	1085	10/14/03	600000	NO MARKET EXPOSURE
5	947120	1160	1/7/03	675000	IMP CHARACTERISTICS CHANGED SINCE SALE
5	947220	0020	11/8/04	1607000	NON-REPRESENTATIVE SALE

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**Area 10**

<b>Sub Area</b>	<b>Major</b>	<b>Minor</b>	<b>Sale Date</b>	<b>Sale Price</b>	<b>Comments</b>
9	039450	0149	2/25/04	580000	ESTATE ADMIN, GUARDIAN, OR EXECUTOR
9	039450	0186	3/25/03	759000	DIAGNOSTIC OUTLIER
9	072300	0040	11/30/04	2100000	NON-REPRESENTATIVE SALE
9	072300	0205	5/7/04	1275000	QUESTIONABLE PER APPRAISAL
9	072300	0210	8/29/05	967400	PARTIAL INTEREST (103, 102, Etc.)
9	072300	0430	6/23/03	1250000	RELOCATION - SALE TO SERVICE
9	072300	0475	6/8/05	5750000	DIAGNOSTIC OUTLIER
9	072300	0510	7/19/05	2650000	DIAGNOSTIC OUTLIER
9	112504	9042	12/3/05	2726000	QUESTIONABLE PER APPRAISAL
9	112504	9146	12/27/05	2545000	DIAGNOSTIC OUTLIER
9	421490	0040	7/12/05	1310000	DIAGNOSTIC OUTLIER
9	421490	0125	5/6/05	750000	PARTIAL INTEREST (103, 102, Etc.)
9	421490	0165	2/9/04	2475000	UNFINISHED AREA
9	421490	0170	9/6/05	3600000	DIAGNOSTIC OUTLIER
9	421490	0179	8/18/05	3250000	OBSOLESCENCE
9	421740	0060	5/6/03	538500	IMP CHARACTERISTICS CHANGED SINCE SALE
9	421740	0085	12/15/05	456000	QUIT CLAIM DEED
9	421740	0160	4/8/04	664000	IMP CHARACTERISTICS CHANGED SINCE SALE
9	421740	0260	6/21/03	540000	IMP CHARACTERISTICS CHANGED SINCE SALE
9	421740	0415	9/19/03	955500	IMP CHARACTERISTICS CHANGED SINCE SALE
9	421740	0460	3/28/05	777000	ESTATE ADMIN, GUARDIAN, OR EXECUTOR
9	421740	0470	12/23/03	355000	CORPORATE AFFILIATES
9	421740	0675	1/12/05	485300	IMP CHARACTERISTICS CHANGED SINCE SALE
9	421740	0815	8/17/04	799900	RELOCATION - SALE TO SERVICE
9	421740	0865	5/26/05	1560000	DIAGNOSTIC OUTLIER
9	421740	0900	8/18/05	880000	ESTATE ADMIN, GUARDIAN, OR EXECUTOR
9	421740	0960	12/27/05	1400000	DIAGNOSTIC OUTLIER
9	421740	0980	7/24/03	369000	DOR RATIO
9	421740	0995	7/7/03	411000	ESTATE ADMIN, GUARDIAN, OR EXECUTOR
9	421740	1025	10/27/03	186046	QUIT CLAIM DEED
9	421740	1025	12/22/05	522000	RELATED PARTY, FRIEND, OR NEIGHBOR
9	421740	1030	3/13/03	551000	IMP CHARACTERISTICS CHANGED SINCE SALE
9	421740	1055	10/8/03	580000	IMP CHARACTERISTICS CHANGED SINCE SALE
9	421740	1245	4/9/03	723800	IMP CHARACTERISTICS CHANGED SINCE SALE
9	421740	1255	5/13/04	800000	IMP CHARACTERISTICS CHANGED SINCE SALE
9	421740	1270	11/10/04	665000	OBSOLESCENCE
9	421740	1385	5/16/03	980000	IMP CHARACTERISTICS CHANGED SINCE SALE
9	421740	1485	5/15/03	850000	RELATED PARTY, FRIEND, OR NEIGHBOR
9	421740	1515	9/18/03	1275000	MULTI-PARCEL SALE
9	421740	1611	12/21/04	550000	PREV IMP<=25K
9	421740	1728	5/13/05	1285000	ESTATE ADMIN, GUARDIAN, OR EXECUTOR
9	421740	1820	7/6/04	650000	NO MARKET EXPOSURE
9	421740	1915	7/12/05	2400000	DIAGNOSTIC OUTLIER
9	421740	2140	4/9/04	2600000	IMP COUNT
9	421740	2345	5/17/04	3390000	IMP CHARACTERISTICS CHANGED SINCE SALE
9	421740	2390	11/24/04	4200000	DIAGNOSTIC OUTLIER
9	421740	2425	3/29/04	2440000	IMP CHARACTERISTICS CHANGED SINCE SALE
9	421940	0135	7/25/03	367000	DOR RATIO
9	421940	0220	5/27/05	1020000	% COMPLETE

**Vacant Sales Removed from this Annual Update Analysis**  
**Area 10**

<b>Sub Area</b>	<b>Major</b>	<b>Minor</b>	<b>Sale Date</b>	<b>Sale Price</b>	<b>Comments</b>
9	421940	0400	12/2/03	495670	IMP CHARACTERISTICS CHANGED SINCE SALE
9	421940	0425	4/22/04	760000	IMP CHARACTERISTICS CHANGED SINCE SALE
9	421940	0710	6/25/04	885000	IMP CHARACTERISTICS CHANGED SINCE SALE
9	421940	0830	6/10/03	589000	IMP CHARACTERISTICS CHANGED SINCE SALE
9	421940	0860	8/25/04	1560000	IMP CHARACTERISTICS CHANGED SINCE SALE
9	421940	1095	5/7/03	610000	DOR RATIO
9	421940	1140	1/9/03	900000	NO MARKET EXPOSURE
9	421940	1236	10/13/05	329018	PARTIAL INTEREST (103, 102, Etc.)
9	421940	1270	1/7/05	835000	NO MARKET EXPOSURE
9	536420	0185	5/5/04	450000	DOR RATIO
9	536420	0205	12/13/04	255000	NO MARKET EXPOSURE
9	536420	0295	3/21/03	367500	IMP CHARACTERISTICS CHANGED SINCE SALE
9	536420	0365	6/27/05	636842	SEGREGATION AND/OR MERGER
9	536420	0428	11/27/05	950000	NON-REPRESENTATIVE SALE
9	536420	0481	8/8/05	430000	IMP CHARACTERISTICS CHANGED SINCE SALE
9	536420	0481	5/7/03	305000	IMP CHARACTERISTICS CHANGED SINCE SALE
9	536420	0530	4/19/04	250000	DOR RATIO
9	536420	0540	2/19/03	285500	DIAGNOSTIC OUTLIER
9	536420	0545	9/9/03	595000	IMP CHARACTERISTICS CHANGED SINCE SALE
9	536420	0559	5/21/04	250000	ESTATE ADMIN, GUARDIAN, OR EXECUTOR
9	536420	0630	7/29/03	425000	ESTATE ADMIN, GUARDIAN, OR EXECUTOR
9	536420	0680	11/16/04	359000	DOR RATIO
9	536420	0695	3/8/04	379500	DOR RATIO
9	536420	0695	6/25/03	350000	DOR RATIO
9	536420	0699	7/17/03	409500	IMP CHARACTERISTICS CHANGED SINCE SALE
9	536420	0713	11/29/05	825000	CORPORATE AFFILIATES
9	536420	0713	12/8/05	350625	QUIT CLAIM DEED
9	614460	0005	3/13/03	325000	RELATED PARTY, FRIEND, OR NEIGHBOR
9	614460	0010	5/13/04	417125	RELATED PARTY, FRIEND, OR NEIGHBOR
9	661300	0235	12/9/05	550000	QUESTIONABLE PER APPRAISAL
9	661300	0275	4/15/04	500000	NO MARKET EXPOSURE
9	661300	0360	12/11/03	775000	OBSOLESCENCE
9	661300	1170	4/29/04	1800000	QUESTIONABLE PER APPRAISAL
9	661300	1310	7/18/05	1200000	QUESTIONABLE PER APPRAISAL
9	661300	1360	4/1/05	650000	RELATED PARTY, FRIEND, OR NEIGHBOR
9	758270	0100	10/15/04	639950	TEAR DOWN
9	761370	0235	4/14/04	470000	IMP CHARACTERISTICS CHANGED SINCE SALE
9	761370	0940	8/7/03	370000	NO MARKET EXPOSURE
9	761370	0995	8/14/03	669000	NO MARKET EXPOSURE
9	920700	0040	11/22/05	1600000	PARTIAL INTEREST (103, 102, Etc.)
9	982270	0075	1/28/03	350000	DIAGNOSTIC OUTLIER
9	982270	0080	11/10/03	260000	DOR RATIO
9	982270	0081	11/4/03	250000	DOR RATIO
9	982270	0170	8/29/05	97500	RELATED PARTY, FRIEND, OR NEIGHBOR
9	982270	0300	3/17/04	480000	NON-REPRESENTATIVE SALE
9	982270	0300	3/17/04	480000	NON-REPRESENTATIVE SALE
9	982270	0350	6/12/03	987500	DIAGNOSTIC OUTLIER
9	982270	0435	9/18/03	540000	TEAR DOWN



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**Scott Noble**  
**Assessor**

## MEMORANDUM

DATE: February 15, 2006

TO: Residential Appraisers

FROM: Scott Noble, Assessor

SUBJECT: 2006 Revaluation for 2007 Tax Roll

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The King County Assessor, as elected representative of the people of King County, is your client for the mass appraisal and summary report. The King County Department of Assessments subscribes to the Uniform Standards of Professional Appraisal Practice 2005. You will perform your appraisals and complete your summary mass appraisal reports in compliance with USPAP 2005. The following are your appraisal instructions and conditions:

1. You are to timely appraise the area or properties assigned to you by the revalue plan. The Departure Provision of USPAP may be invoked as necessary including special limiting conditions to complete the Revalue Plan.
2. You are to use all appropriate mass appraisal techniques as stated in USPAP, Washington State Law; Washington State Administrative Code, IAAO texts or classes.
3. The standard for validation models is the standard as delineated by IAAO in their Standard on Ratio Studies (approved 1999); and
4. Any and all other standards as published by the IAAO.
5. Appraise land as if vacant and available for development to its highest and best use. The improvements are to be valued at their contribution to the total.
6. You must complete the revalue in compliance with all Washington and King County laws, codes and with due consideration of Department of Revenue guidelines. The Jurisdictional Exception is to be invoked in case USPAP does not agree with these public policies.

7. Physical inspections should be completed per the revaluation plan and statistical updates completed on the remainder of the properties as appropriate.
8. You must complete a written, summary, mass appraisal report for each area and a statistical update report in compliance with USPAP Standard 6.
9. All sales of land and improved properties should be validated as correct and verified with participants as necessary.
10. You must use at least three years of sales. No time adjustments to sales prices shall be made to avoid any possibility of speculative market conditions skewing the basis for taxation.
11. Continue to review dollar per square foot as a check and balance to assessment value.
12. The intended use of the appraisal and report is the administration of ad valorem property taxation.
13. The intended users include the Assessor, Board of Equalization, Board of Tax Appeals, King County Prosecutor and Department of Revenue.

SN:swr